

RECEIVED

2011 JUN -1 PM 2:42

IDAHO PUBLIC  
UTILITIES COMMISSION

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION )  
OF IDAHO POWER COMPANY FOR )  
AUTHORITY TO INCREASE ITS RATES ) CASE NO. IPC-E-11-08  
AND CHARGES FOR ELECTRIC SERVICE )  
TO ITS CUSTOMERS IN THE STATE OF )  
IDAHO. )  
\_\_\_\_\_ )

IDAHO POWER COMPANY

DIRECT TESTIMONY

OF

MATTHEW T. LARKIN

1 Q. Please state your name and business address.

2 A. My name is Matthew T. Larkin. My business  
3 address is 1221 West Idaho Street, Boise, Idaho.

4 Q. By whom are you employed and in what capacity?

5 A. I am employed by Idaho Power Company ("Idaho  
6 Power" or "Company") as a Regulatory Analyst in the  
7 Regulatory Affairs Department.

8 Q. Please describe your educational background.

9 A. I received a Bachelor of Business  
10 Administration degree in Finance from the University of  
11 Oregon in 2007. In 2008, I earned a Master of Business  
12 Administration degree from the University of Oregon. I  
13 have also attended electric utility ratemaking courses  
14 including *The Basics: Practical Regulatory Training for the*  
15 *Electric Industry*, a course offered through New Mexico  
16 State University's Center for Public Utilities, and  
17 *Introduction to Rate Design and Cost of Service Concepts*  
18 *and Techniques*, presented by Electric Utilities  
19 Consultants, Inc.

20 Q. Please describe your work experience.

21 A. I began employment with Idaho Power as a  
22 Regulatory Analyst in January 2009. As a Regulatory  
23 Analyst, I provide support for the Company's various  
24 regulatory activities, including regulatory reporting,  
25 financial analysis, and the development of various cost-

1 related studies. During my time with the Company, I have  
2 assisted in the preparation of the Company's Oregon Results  
3 of Operations Report, retail revenue forecasts for  
4 regulatory filings, and a number of cost-of-service  
5 studies.

6 Q. What is the scope of your testimony in this  
7 proceeding?

8 A. My testimony will address the derivation of  
9 the Company's 2011 retail revenue forecast, as well as the  
10 Company's class cost-of-service study and the Company's  
11 proposed allocation of the Idaho jurisdictional revenue  
12 requirement to customer classes. My testimony will  
13 conclude with the computation of the Load Change Adjustment  
14 Rate ("LCAR") based upon values contained in this filing  
15 and the methodology approved by the Commission in Case No.  
16 GNR-E-10-03, Order No. 32206.

17 **I. 2011 TEST YEAR RETAIL REVENUE DERIVATION**

18 Q. Please provide a brief description of the  
19 methodology used to determine test year retail revenues.

20 A. Generally speaking, the Company's retail  
21 revenue forecast is derived by applying current base rates  
22 to forecasted test year billing components. These billing  
23 components are derived by applying historical relationships  
24 to the Company's customer and kilowatt-hour ("kWh") sales  
25 forecast.

1 Q. Were the 2011 test year retail sales revenues  
2 developed using the same methodology applied in the  
3 Company's last general rate case, Case No. IPC-E-08-10  
4 ("2008 Rate Case")?

5 A. Yes. With the exception of a minor change in  
6 the manner in which the demand-related billing determinants  
7 were developed which I will describe later in my testimony,  
8 the methodology applied in this case is the same as that  
9 applied in the 2008 Rate Case.

10 Q. Please describe the customer and kWh sales  
11 forecast that serves as the basis for the 2011 test year  
12 retail revenue forecast.

13 A. The 2011 test year customer and kWh sales  
14 forecast is based upon the Sales and Load Forecast prepared  
15 for the 2011 Integrated Resource Plan ("IRP"), to be filed  
16 with the Commission in June 2011. Because the IRP Sales  
17 and Load Forecast is developed on a system-wide basis, an  
18 additional step must be taken to determine the class-  
19 specific customer and energy values by jurisdiction. The  
20 methodology used to develop the Idaho class-specific test  
21 year customer and energy values is outlined in the document  
22 *Development of Sales Forecast for Revenue Calculation*, as  
23 Exhibit No. 27 to my testimony. The described forecasting  
24 methodology results in class customer counts and total kWh  
25 sales estimates for each month of the test period. Once



1 the monthly sales estimates have been developed for each  
2 customer class, they must be further segmented to align  
3 with each class's rate structure.

4 Q. How were the 2011 test year kWh sales further  
5 segmented into the class-specific energy-related billing  
6 components?

7 A. The first step in deriving energy-related  
8 billing components for the test year is to develop factors  
9 based on the most current complete calendar year of  
10 available historical data, which in this case is 2010.  
11 These historical factors represent the percentage of total  
12 kWh billed in each tier level of a class's rate structure.  
13 To illustrate, Residential Service customers taking service  
14 under Schedule 1 are billed according to a three-tiered  
15 structure with seasonal rate differentiation. Using the  
16 historical month of June 2010 as an example, actual tiered  
17 usage was recorded at the following levels for Schedule 1  
18 customers in the Idaho jurisdiction:

19  
20  
21  
22  
23  
24  
25

1  
2  
3  
4  
5  
6

<u>Usage Tier</u>	<b>June 2010 Schedule 1 Billing Components</b>
Summer, 0-800 kWh	85,193,345
Summer, 801-2000 kWh	25,236,634
Summer, Over 2000 kWh	3,325,594
Non-Summer, 0-800 kWh	145,927,779
Non-Summer, 801-2000 kWh	43,227,859
<u>Non-Summer, Over 2000 kWh</u>	<u>5,696,413</u>
Total Schedule 1 kWh Usage	308,607,624

Based on the data above, historical factors for Schedule 1 customers for the month of June were calculated as follows:

<u>Usage Tier</u>	<b>June 2010 Schedule 1 Weighting Factors</b>
Summer, 0-800 kWh	28%
Summer, 801-2000 kWh	8%
Summer, Over 2000 kWh	1%
Non-Summer, 0-800 kWh	47%
Non-Summer, 801-2000 kWh	14%
<u>Non-Summer, Over 2000 kWh</u>	<u>2%</u>
Total Schedule 1	100%

This process is used to develop historical factors for all rate classes with tiered structures. Once a

1 complete set of monthly factors has been developed for each  
 2 applicable rate class, they are applied to monthly forecast  
 3 kWh totals to derive the energy-related billing component  
 4 forecast that aligns with each class's current rate  
 5 structure. Continuing with the illustration of Schedule 1  
 6 customers, the following table demonstrates the final step  
 7 in determining test year energy-related billing components:  
 8

<u>Usage Tier</u>	<u>Historical June Weighting Factor</u>	<u>June 2011 Schedule 1 Billing Component Forecast (kWh)</u>
Summer, 0-800 kWh	28%	88,603,613
Summer, 801-2000 kWh	8%	26,246,850
Summer, Over 2000 kWh	1%	3,458,716
Non-Summer, 0-800 kWh	47%	151,769,231
Non-Summer, 801-2000 kWh	14%	44,958,259
<u>Non-Summer, Over 2000 kWh</u>	<u>2%</u>	<u>5,924,439</u>
Total	100%	320,961,109

9  
 10 Q. How are demand-related billing components  
 11 derived based on the kWh sales forecast?

12 A. The demand-related billing components consist  
 13 of billing demand and basic load capacity ("BLC") by month  
 14 for each rate class. Both billing demand and BLC totals  
 15 are forecasted by applying four-year average load factors  
 16 to each month in the kWh sales forecast. Historical data

1 from the most current available four calendar years is used  
2 to derive an average load factor by month for each rate  
3 class. These average factors are then applied to monthly  
4 kWh sales figures to determine total forecasted billing  
5 demand and BLC by class for each month of the test period.  
6 Once monthly totals have been developed they are divided  
7 into the appropriate tiered rate structure (if applicable)  
8 utilizing historical factors in the same manner as kWh  
9 charges.

10 Q. How are customer-related billing components  
11 derived based on the customer count forecast?

12 A. The primary customer-related billing component  
13 in the retail revenue forecast is the service charge.  
14 Because the customer forecast reflects the expected number  
15 of customers under active Utility Service Agreements  
16 ("USAs") at the end of each forecast month, forecast values  
17 must be converted to reflect the expected number of service  
18 charges received throughout the corresponding month. To  
19 convert the USA forecast to an expected service charge  
20 count, historical factors are developed reflecting the  
21 relationship between the number of USAs at the end of each  
22 historical month and the number of service charges received  
23 during the corresponding month. These factors are then  
24 applied to the monthly customer forecast to develop a

25

1 forecast of expected service charges by rate class for each  
2 month of the test year.

3 Q. How are test year retail revenues calculated  
4 once the billing component forecast has been derived?

5 A. Once the billing components have been  
6 forecasted by rate class, the most currently approved base  
7 rates are applied to the test year values to derive monthly  
8 revenue estimates for each rate class.

9 Q. Have you prepared any exhibits that detail the  
10 calculations that were made to determine the Company's 2011  
11 test year retail revenues?

12 A. Yes. Exhibit No. 28 provides a summary of  
13 forecasted 2011 test year retail revenues, and Exhibit No.  
14 29 details the calculations that were made to determine  
15 these revenues. Input data used in the forecast  
16 calculations can be found in my workpapers. As can be seen  
17 on page 2 of Exhibit No. 28, the Company's 2011 Idaho  
18 jurisdictional retail sales revenues are forecast to be  
19 \$812.2 million. As described in the direct testimony of  
20 Mr. Scott Wright, revenues associated with first block  
21 energy sales to Hoku Materials, Inc. ("Hoku") are treated  
22 as surplus sales in this filing; therefore, they are not  
23 included in this portion of the 2011 revenue forecast.

24

25

1                   **II.    CLASS COST-OF-SERVICE STUDY OVERVIEW**

2           Q.       Please describe in general terms the process  
3 used to prepare the class cost-of-service study.

4           A.       There are two general steps used in preparing  
5 a class cost-of-service study. The first step is to  
6 determine the total costs of providing electric service,  
7 adjusted for normal weather and water conditions. These  
8 costs have been provided to me by Ms. Kelley Noe on Exhibit  
9 No. 26. The next step is to establish a methodology for  
10 the separation of those costs among customer classes.

11          Q.       What methodology is used to separate costs  
12 among customer classes?

13          A.       Similar to the methodology described by Ms.  
14 Noe to separate costs among jurisdictions, the methodology  
15 for separating costs among classes consists of a three-step  
16 process generally referred to as classification,  
17 functionalization, and allocation. In all three steps,  
18 recognition is given to the way in which the costs are  
19 incurred by relating these costs to the way in which the  
20 utility is operated to provide electrical service.

21          Q.       Please explain the meaning of classification.

22          A.       Classification refers to the identification of  
23 a cost as being either customer-related, demand-related, or  
24 energy-related. These three cost components are used to  
25 reflect the fact that an electric utility makes service

1 available to customers on a continuous basis, provides as  
2 much service, or capacity, as the customer desires at any  
3 point in time, and supplies energy, which provides the  
4 customer the ability to do useful work over an extended  
5 period of time. These three concepts of availability,  
6 capacity, and energy are related to the three components of  
7 cost designated as customer, demand, and energy,  
8 respectively. In order to classify a particular cost by  
9 component, primary attention is given to whether the cost  
10 varies as a result of changes in the number of customers,  
11 changes in demand imposed by the customers, or changes in  
12 energy used by the customers.

13 Q. What are some examples of customer-, demand-  
14 and energy-related costs?

15 A. Examples of customer-related costs are the  
16 plant investments and expenses that are associated with  
17 meters and service drops, meter reading, billing and  
18 collection, and customer information and services, as well  
19 as a portion of the investment in the distribution system.  
20 These investments and expenses are made and incurred based  
21 on the number of customers, regardless of the amount of  
22 energy used, and are, therefore, generally considered to be  
23 fixed costs. Demand-related costs are investments in  
24 generation, transmission, and a portion of the distribution  
25 plant and the associated operation and maintenance expenses

1 necessary to accommodate the maximum demand imposed on the  
2 Company's system. Energy-related costs are generally the  
3 variable costs associated with the operation of the  
4 generating plants, such as fuel. However, due to the hydro  
5 production capability of the Company, a portion of the  
6 hydro and thermal generating plant investment has  
7 historically been classified as energy-related.

8 Q. What did you use as your primary guide in  
9 classifying costs as either customer-, demand-, or energy-  
10 related?

11 A. I used the *Electric Utility Cost Allocation*  
12 *Manual*, published January 1992, by the National Association  
13 of Regulatory Utility Commissioners as my primary guide to  
14 the classification of customer-, demand-, and energy-  
15 related costs.

16 Q. Please explain the meaning of  
17 functionalization.

18 A. In addition to classification, costs must be  
19 functionalized; that is, identified with utility operating  
20 functions. Operating functions recognize the different  
21 roles played by the various facilities in the electric  
22 utility system. In the Company's accounts, these various  
23 roles are already recognized to some degree, particularly  
24 in the recording of plant costs as production-,  
25 transmission-, or distribution-related. However, this



1 functional breakdown is not sufficiently detailed for cost-  
2 of-service purposes. Individual plant items are examined  
3 and, where possible, the associated investment costs are  
4 assigned to one or more operating functions, such as  
5 substations, primary lines, secondary lines, and meters.  
6 This level of functionalization allows costs to be more  
7 equitably allocated among classes of customers.

8 Q. Please explain the process of allocation.

9 A. The process of allocation is merely one of  
10 apportioning the total jurisdictional cost among classes by  
11 introducing allocation factors into the process. An  
12 allocation factor is nothing more than an array of numbers  
13 which specifies the class value or share of a total  
14 jurisdictional quantity.

15 Once individual costs have been allocated to the  
16 various classes of service, it is possible to total these  
17 costs as allocated and arrive at a breakdown of utility  
18 rate base and expenses by class. The results are stated in  
19 a summary form to measure adequacy of revenues for each  
20 class. The measure of adequacy is typically the rate of  
21 return earned on rate base compared to the requested rate  
22 of return.

23 Q. Have you provided separate documentation  
24 describing in detail the methodology used to prepare the  
25 Company's class cost-of-service study?

1           A.           Yes. Exhibit No. 30, the Class Cost-of-  
2 Service Process Guide, describes in detail the methodology  
3 used in the preparation of the Company's class cost-of-  
4 service study.

5                           **III. COST-OF-SERVICE STUDY METHODOLOGY**

6           Q.           Have you prepared the Company's cost-of-  
7 service study in a manner that is consistent with the  
8 Commission's preferred methodology established in the 2008  
9 Rate Case?

10          A.           Yes. In the 2008 Rate Case proceeding, the  
11 Company's cost-of-service methodology received a  
12 considerable amount of review and evaluation by the parties  
13 to the case and the Commission. In Order No. 30722, the  
14 Commission identified the Company's "3CP/12CP" cost-of-  
15 service study as its preferred method for assigning the  
16 Company's Idaho jurisdictional revenue requirement to the  
17 individual customer classes. The Commission reiterated its  
18 support for the 3CP/12CP cost-of-service methodology when  
19 it issued Order No. 30754 denying the Department of  
20 Energy's Petition for Reconsideration regarding the  
21 Commission's preferred cost-of-service methodology.

22          Q.           Please provide a brief overview of the aspects  
23 of the 3CP/12CP cost-of-service study that differentiate it  
24 from the cost-of-service methodology applied by the Company

25

1 in general rate case proceedings prior to the 2008 Rate  
2 Case.

3           A.       The 3CP/12CP study differs from the Company's  
4 previously approved cost-of-service studies in a number of  
5 ways. First, the 3CP/12CP study allocates production plant  
6 costs based on the nature of the load being served. Under  
7 this approach, production plant costs associated with  
8 serving summer peak load are allocated separately from  
9 costs associated with serving base and intermediate load.  
10 That is, the costs associated with building and operating  
11 combustion turbines, which are used primarily to serve  
12 summer peak loads, have been allocated to customers  
13 differently than the costs associated with the Company's  
14 other generation resources. In the Company's previously  
15 approved cost-of-service studies, all of the Company's  
16 generation plant was allocated to customer classes  
17 according to a weighted 12 coincident peak demand basis.

18           Second, under the 3CP/12CP study, expenses  
19 associated with power purchased according to the Public  
20 Utility Regulatory Policy Act of 1978 ("PURPA") and other  
21 purchased power expenses are classified as demand- and  
22 energy-related in the same manner as steam and hydro  
23 generation plant. In the Company's previously approved  
24 cost-of-service studies, PURPA and purchased power expenses

25

1 were classified and allocated to customer classes on the  
2 basis of energy only.

3           Lastly, the energy-related cost allocators, "E10S"  
4 and "E10NS," are derived using an averaging approach. In  
5 prior studies, the energy allocators E10S and E10NS were  
6 derived using a two-step process under which summer and  
7 non-summer ratios based on the monthly normalized energy  
8 usage for each customer class were weighted by the monthly  
9 marginal cost. The 3CP/12CP study incorporated a third  
10 step by which the un-weighted summer and non-summer ratios  
11 are averaged with the summer and non-summer ratios weighted  
12 by the monthly marginal cost to derive the summer and non-  
13 summer energy-related allocation factors E10S and E10NS,  
14 respectively.

15           Q.       Please provide a brief overview of the aspects  
16 of the current cost-of-service study that differentiate it  
17 from the cost-of-service methodology applied by the Company  
18 in the 2008 Rate Case.

19           A.       The overall class cost-of-service methodology  
20 applied in this case is consistent with the 3CP/12CP  
21 methodology approved in the 2008 Rate Case. However, a  
22 number of allocation factors were adjusted to align with  
23 changes in the Company's revenue requirement, and to align  
24 with changes to the jurisdictional separation study  
25 provided by Ms. Noe. For example, as discussed in the

1 testimony of Mr. Timothy E. Tatum, the 2011 Idaho  
2 jurisdictional revenue requirement includes in Account 555,  
3 Purchased Power, a base level amount of direct incentive  
4 payments associated with the Company's demand response  
5 ("DR") programs. These expenses were functionalized,  
6 classified, and ultimately allocated to customer classes in  
7 the same manner as the Company's investment in its  
8 combustion turbines, which are used primarily to meet  
9 summer peak loads. Because DR programs are also designed  
10 to assist the Company in meeting summer peak loads, it is  
11 appropriate to treat costs associated with these programs  
12 in the same manner as corresponding supply-side resources  
13 in the cost-of-service study.

14 Another modification to the 2011 cost-of-service  
15 study is the allocation of Account 370, Meter Investment.  
16 Due to the Company's current deployment of Advanced  
17 Metering Infrastructure ("AMI") within its service area, a  
18 change was needed to more accurately spread the allocation  
19 of associated costs among customer classes. As displayed  
20 in Exhibit No. 26 provided by Ms. Noe, the Idaho  
21 jurisdictional portion of Account 370 is divided into three  
22 subaccounts: AMI, Pre-AMI, and All Other Meters. To  
23 properly allocate these costs to customer classes, an  
24 allocation factor was developed recognizing the  
25 applicability of each subaccount to the various rate

1 classes. The AMI and Pre-AMI subaccounts contain  
2 investment in metering only for those classes subject to  
3 AMI deployment. The Pre-AMI subaccount was allocated to  
4 AMI-applicable rate classes according to the Company's  
5 standard methodology utilizing the historical cost of  
6 metering investment, and the AMI subaccount was allocated  
7 to AMI-applicable rate classes based on the proportion of  
8 expected AMI meter investment following full deployment at  
9 the end of 2011. The All Other Meters subaccount was first  
10 reduced by the amount of meter investment associated with  
11 the Company's Cogeneration and Small Power Production and  
12 sales for resale customers. This investment was allocated  
13 to customer classes based on the "E10" allocator, which is  
14 consistent with the Company's practice in previously  
15 approved cost-of-service studies. The remaining investment  
16 in the All Other Meters subaccount was allocated to non-AMI  
17 rate classes based on each class's historical cost of  
18 metering investment. The result of this methodology is an  
19 allocation factor that represents each class's weighted  
20 proportion of the applicable meter investment subaccounts.  
21 It should be noted that this is an interim methodology that  
22 will no longer be necessary once AMI is fully deployed and  
23 historical metering cost information is available.

24 Finally, a modification was made to the development  
25 of the functionalized classified revenue requirement for

1 each rate class, provided as Exhibit No. 36, for use in the  
2 Company's rate design process and the calculation of the  
3 components of the Fixed Cost Adjustment ("FCA"). In prior  
4 cost-of-service studies, Other Operating Revenues were  
5 functionalized and classified in the development of the  
6 unit cost categories according to rate base. This use of  
7 rate base as an allocation basis created an inconsistency  
8 with the rest of the revenue requirement allocation  
9 process. To remove this inconsistency, the current cost-  
10 of-service study functionalizes and classifies these  
11 revenues utilizing the same factors applied in the rest of  
12 the revenue requirement allocation process. This results  
13 in a more accurate and consistent allocation of Other  
14 Operating Revenues.

15 Q. Please describe the classification of steam  
16 and hydro production plant utilized in the cost-of-service  
17 study.

18 A. In the class cost-of-service study all steam  
19 and hydro production plant has been classified on a demand  
20 and energy basis using the methodology preferred by the  
21 Commission in prior general rate proceedings. The energy  
22 portion of the steam and hydro production investment has  
23 been determined by use of the Idaho jurisdictional load  
24 factor of 53.88 percent. The computation of the Idaho  
25 jurisdictional load factor is included in my workpapers.

1 By application of the load factor ratio to the steam and  
2 hydro production plant investment, the energy-related  
3 portion is easily determined. The balance of the steam and  
4 hydro production plant investment is then classified as  
5 demand-related. All other production and transmission  
6 plant has been classified as demand-related.

7 Q. Did the Company use the most recent year's  
8 load research data to derive the coincident demand values  
9 used in the cost-of-service study prepared in this  
10 proceeding?

11 A. Yes. In Order No. 30722, the Commission  
12 accepted the Industrial Customers' and Staff's proposal to  
13 derive the coincident demand allocators using the most  
14 recent year's (in that case 2007) data rather than the  
15 five-year median approach developed in the cost-of-service  
16 workshops established as part of Case No. IPC-E-04-23.  
17 Consistent with the Commission's preferred approach, the  
18 Company used 2010 load research data to derive the  
19 coincident demand values used in the cost-of-service study  
20 prepared in this proceeding.

21 Q. In the 2008 Rate Case, the Company made  
22 adjustments to the coincident peak demand values in an  
23 attempt to better reflect the impact that the Irrigation  
24 Peak Rewards program has on the Company's peak demands.

25



1 Has the Company made any adjustments to the coincident peak  
2 demands to account for the impact of DR programs?

3 A. Yes. However, in this case, the Company has  
4 modified the treatment of DR programs in the derivation of  
5 coincident peak demands, and broadened the applicability of  
6 the methodology to recognize the impact that all of its DR  
7 programs have on the system peak demand.

8 Q. Please provide a brief description of each of  
9 the DR programs that will be operated by the Company during  
10 2011.

11 A. In 2011, the Company will operate three  
12 separate DR programs: Irrigation Peak Rewards, A/C Cool  
13 Credit, and FlexPeak Management. Irrigation Peak Rewards  
14 is a DR program available to agricultural irrigation  
15 customers. A/C Cool Credit is a DR program available to  
16 residential customers in select areas within the Company's  
17 service area where the necessary communication technology  
18 is available. FlexPeak Management is a DR program  
19 available to larger commercial and industrial customers.  
20 These programs have allowed the Company to successfully and  
21 cost-effectively reduce load during the summer afternoon  
22 hours when demand for electricity is highest.

23 Q. Why is it necessary to adjust coincident peak  
24 demands to account for reductions from DR programs?

25

1           A.     As my testimony states, a portion of the  
2 revenue requirement within the class cost-of-service study  
3 is allocated according to each class's proportional  
4 contribution to the monthly system peaks. When DR programs  
5 reduce demand at the time of the system peak, they have the  
6 potential to reduce the participating class's coincident  
7 peak demand, subsequently reducing its allocation of any  
8 coincident peak demand-related costs. As a result, classes  
9 without DR programs in effect during the system's peak hour  
10 could receive a higher cost allocation when DR programs  
11 successfully reduce peak hour demand.

12           Q.     Could this result in inequitable cost  
13 allocation?

14           A.     Yes. DR programs are intended to generate  
15 cost savings during system peak hours by reducing demand,  
16 thus avoiding or reducing the need to acquire more costly  
17 supply-side resources. In this sense, they are operated in  
18 the same manner as traditional supply-side resources. With  
19 respect to the class cost-of-service study, the Company's  
20 resource selection should not unduly affect the allocation  
21 factors used to spread costs among customer classes. If  
22 the effects of DR programs are not accounted for, cost  
23 allocation can potentially be skewed when demand reductions  
24 are achieved during peak hours. If no adjustments are  
25 made, coincident peak demand allocators can potentially

1 shift cost allocation solely based on the Company's choice  
2 to utilize a demand-side resource over traditional supply-  
3 side peak resources.

4 Further, the Company's DR programs provide a  
5 financial incentive to participants in exchange for  
6 temporary load reduction. Any allocation benefits received  
7 from DR program reductions that are not accounted for in  
8 the initial incentive design provide the potential for an  
9 unintended benefit to participating rate classes at the  
10 expense of non-participating rate classes. These  
11 allocation benefits are also received by all customers of a  
12 participating rate class, although not all customers within  
13 each rate class participate in DR programs, resulting in  
14 the potential for non-participating customers to receive a  
15 benefit without providing any load reduction in return.

16 Finally, the costs of the Company's DR programs are  
17 spread among all rate classes. The successful operation of  
18 these programs results in system cost savings by avoiding  
19 more expensive supply-side resources. Without adjustment,  
20 demand reductions during the time of the system peak can  
21 potentially lower cost allocation to participating classes  
22 while increasing cost allocation to other classes. This  
23 creates the potential for rate classes to contribute to the  
24 funding of DR programs, and then receive a *higher* cost  
25 allocation when the programs are successful.

1 Q. Please describe the methodology used to adjust  
2 the coincident peak demand values to better reflect the  
3 impact that the DR programs have on the Company's peak  
4 demands.

5 A. The method for estimating system coincident  
6 demands utilizes system coincident demand factors, which  
7 represent the ratio of the system coincident demand to the  
8 average demand. To derive the monthly system coincident  
9 demands, monthly 2010 factors derived from historical load  
10 research data are applied to the associated population's  
11 monthly average demands for the test year.

12 To remove the potential for inequitable cost  
13 allocation due to the effect of the DR programs, the  
14 Company's proposed method derives system coincident demand  
15 factors as if no DR programs had been in effect during the  
16 historical data period. In doing so, DR programs receive  
17 equal treatment to the Company's supply-side resources,  
18 removing the potential for resource selection to unduly  
19 affect the cost allocation process.

20 To accomplish this, historical load data was  
21 adjusted to reflect system loads that would have occurred  
22 had no DR programs been in effect. This was accomplished  
23 by adding back estimated demand reductions achieved through  
24 the respective DR programs to historical hourly system  
25 loads. The resulting load shape reflects system loads that

1 the Company's supply-side resources would have been  
2 required to meet without the availability of demand-side  
3 resources. The adjusted data was then used to determine  
4 the hour that the system peak would have occurred absent DR  
5 programs, and system coincident demand factors were  
6 calculated according to the adjusted peak hour and  
7 historical usage data. Finally, these factors were applied  
8 to forecast average demand to derive coincident peak  
9 demands by rate class for each month of the test period. A  
10 detailed description of the coincident peak demand  
11 derivation process is provided in the document *Peak*  
12 *Responsibility Methods for the 2011 General Rate Case*,  
13 provided in my workpapers.

14 Q. How did the Company arrive at its proposed  
15 methodology?

16 A. The effect of DR programs on the derivation of  
17 coincident peak demands was discussed with subject matter  
18 experts throughout the Company in Load Research, Regulatory  
19 Affairs, Energy Efficiency, and Power Supply Planning. The  
20 issue was also discussed with the well-respected industry  
21 consultant Global Energy Partners, LLC, who published a  
22 research document titled, *Demand Response: It's A Resource,*  
23 *So Treat It Like One.* This document suggests treating DR  
24 programs in the same manner as supply-side resources in the  
25 derivation of coincident peak demands. The Company's

1 proposed methodology aligns with this suggested treatment,  
2 and represents the consensus following extensive internal  
3 discussion.

4 **IV. COST-OF-SERVICE STUDY DESCRIPTION**

5 Q. Have you prepared a table that summarizes the  
6 basis by which each of the major functionalized cost  
7 categories has been classified and subsequently allocated  
8 to customer classes under the cost-of-service study?

9 A. Yes. The following table summarizes the basis  
10 by which each of the major functionalized cost categories  
11 is classified and subsequently allocated to customer  
12 classes under the cost-of-service study:

13

<b>Cost Category</b>	<b>Allocation Basis</b>
<b>Generation Plant</b>	
Hydro and Steam Production	53.88% Energy & 46.12% Demand
Other Production (Peaking Units)	Demand
<b>Transmission Plant</b>	Demand
<b>Distribution Plant</b>	Demand and Customer
<b>Other Expenses</b>	
Fuel	Energy
Purchased Power	53.88% Energy & 46.12% Demand
Demand Response Incentive Payments	Demand

Cost Category	Allocation Method
<b>Generation Demand</b>	
Hydro and Steam Production	12CP without Marginal Generation Cost Weighting
Other Production (Peaking Units)	3CP without Marginal Generation Cost Weighting
Demand Response Incentive Payments	3CP without Marginal Generation Cost Weighting
<b>Generation Energy</b>	12 Months Energy with Marginal Energy Cost Weighting (averaged w/ un-weighted values)
<b>Transmission</b>	12CP with Marginal Transmission Cost Weighting
<b>Distribution</b>	1NCP / No. of Customers / Direct Assignment

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12

Q. Please identify the exhibits that comprise the cost-of-service study.

A. The cost-of-service study is comprised of the following exhibits:

1. Exhibit No. 31, Functionalization and Classification of Costs;

2. Exhibit No. 32, Summary of Functionalized Costs;

3. Exhibit No. 33, Allocation to Classes;

4. Exhibit No. 34, Summary of Class Allocations;

1                   5.     Exhibit No. 35, Revenue Requirement  
2     Summary;  
3                   6.     Exhibit No. 36, Class Cost-of-Service  
4     Unit Costs;  
5                   7.     Exhibit No. 37, Development of Weighted  
6     Demand and Energy Allocators;

7             Q.     Please describe Exhibit No. 31.

8             A.     Exhibit No. 31 contains 145 pages and consists  
9     of eleven Cost Functionalization and Classification Tables.  
10    The functionalization and classification of each component  
11    of rate base, operating revenue, and expense are treated in  
12    detail in these tables. The tables are shown in the  
13    following sequence:

- 14                   • Table 1 - Electric Plant in Service;
- 15                   • Table 2 - Accumulated Provision for  
16                    Depreciation;
- 17
- 18                   • Table 3 - Additions and Deletions to Rate  
19                    Base;
- 20
- 21                   • Table 4 - Operating Revenues;
- 22                   • Table 5 - Operation and Maintenance  
23                    Expenses;
- 24
- 25                   • Table 6 - Depreciation and Amortization  
26                    Expense;
- 27
- 28                   • Table 7 - Taxes Other Than Income Taxes;
- 29                   • Table 8 - Regulatory Debits/Credits;
- 30                   • Table 9 - Income Taxes;



1                   • Table 10 - Development of Labor-Related  
2                   Allocator; and

3  
4                   • Table 11 - Functionalization Allocators.

5           Q.       What is the significance of the column header  
6 "Allocator" on Exhibit No. 31?

7           A.       This column identifies, by symbol, the basis  
8 for each allocation. For example, for Accounts 310 through  
9 316, Steam Production, shown at line 20 on page 1, the  
10 constant "PI-S" is used to allocate the total investment in  
11 steam production plant to the production function and to  
12 the demand and energy cost classifications. The resultant  
13 functionalization of costs may itself serve as a basis for  
14 subsequent allocations. This use is illustrated at line  
15 122 on page 21 where the accumulated depreciation for steam  
16 production plant is allocated according to the same  
17 allocator "PI-S" used at line 20.

18           Q.       Please describe Exhibit No. 32.

19           A.       Exhibit No. 32 summarizes in row format the  
20 functionalized costs for each component of rate base and  
21 expenses shown across the columns on Exhibit No. 31.

22           Q.       Please describe Exhibit No. 33.

23           A.       Exhibit No. 33 details the allocation of the  
24 summarized costs shown on Exhibit No. 32 to each customer  
25 class, including the special contract customers. The  
26 exhibit also includes a summary of results showing the

1 actual rate of return earned for each customer class and  
2 special contract customer. The exhibit includes the  
3 following tables:

- 4 • Table 1 - Plant in Service;
- 5 • Table 2 - Accumulated Reserve for  
6 Depreciation;
- 7
- 8 • Table 3 - Amortization Reserve;
- 9 • Table 4 - Substation CIAC;
- 10 • Table 5 - Customer Advances for  
11 Construction;
- 12
- 13 • Table 6 - Accumulated Deferred Income  
14 Taxes;
- 15
- 16 • Table 7 - Acquisition Adjustment;
- 17 • Table 8 - Working Capital;
- 18 • Table 9 - Deferred Programs;
- 19 • Table 10 - Subsidiary Rate Base;
- 20 • Table 11 - Plant Held for Future Use;
- 21 • Table 12 - Other Revenues;
- 22 • Table 13 - Operation & Maintenance  
23 Expenses;
- 24
- 25 • Table 14 - Depreciation Expense;
- 26 • Table 15 - Amortization of Limited Term  
27 Plant;
- 28
- 29 • Table 16 - Taxes Other Than Income;
- 30 • Table 17 - Regulatory Debits/Credits;

- 1 • Table 18 - Provisions for Deferred Income
- 2 Taxes;
- 3
- 4 • Table 19 - Investment Tax Credit
- 5 Adjustment;
- 6
- 7 • Table 20 - Construction Work In Progress;
- 8
- 9 • Table 21 - State Income Taxes;
- 10
- 11 • Table 22 - Federal Income Taxes; and
- 12
- 13 • Table 23 - Allocation Factor Summary.

14 Q. Does the Class Cost-of-Service Process Guide,  
15 Exhibit No. 30, detail the manner in which you allocated  
16 the summarized costs shown on Exhibit No. 32 to each class  
17 of service as shown on Tables 1 through 22 of Exhibit No.  
18 33?

19 A. Yes. Exhibit No. 30, the Class Cost-of-  
20 Service Process Guide, details the allocation methodology  
21 that was applied to produce the results shown on Tables 1  
22 through 22 of Exhibit No. 33.

23 Q. Does Exhibit No. 33 include a listing of the  
24 allocation factors used to allocate to classes the various  
25 costs shown on Tables 1 through 22?

26 A. Yes. Table 23 of Exhibit No. 33 includes a  
27 listing of each allocation factor.

Q. Have the marginal costs used in the current  
study been updated since the Company's previous study in  
Case No. IPC-E-08-10?

1           A.     Yes. Updated marginal energy costs were  
2 calculated for the five-year period 2011 through 2015.

3           Q.     Have you included information regarding the  
4 derivation of the Company's updated marginal costs with  
5 your testimony?

6           A.     Yes. I have included a copy of the Company's  
7 2011 Marginal Cost Analysis in my workpapers.

8           Q.     Have the marginal costs been used to develop  
9 the Company's revenue requirement?

10          A.     No. The marginal costs have been used solely  
11 for purposes of developing allocation factors and not for  
12 purposes of developing the Company's revenue requirement.

13          Q.     Have you prepared an exhibit that details the  
14 derivation of the demand and energy allocation factors used  
15 in the cost-of-service study?

16          A.     Yes. Exhibit No. 37 details the derivation of  
17 the allocation factors D10S, D10NS, D10P, D13, E10S, and  
18 E10NS used in the cost-of-service study.

19                   **V. COST-OF-SERVICE STUDY RESULTS**

20          Q.     Please describe Exhibit No. 35.

21          A.     Exhibit No. 35 is the revenue requirement  
22 summary based on the results of the cost-of-service study.  
23 The section headed "Revenue Requirement for Rate Design"  
24 details the sales revenue required from each customer class  
25 and special contract customer. The sales revenue required

1 includes return on rate base, total operating expenses, and  
2 incremental taxes computed using the net-to-gross  
3 multiplier of 1.642 provided to me by Ms. Noe.

4 Q. Please summarize the results of the class  
5 cost-of-service study which are detailed on Exhibit No. 35.

6 A. The results shown on Exhibit No. 35 indicate  
7 that the Small General Service (Schedule 7), Large General  
8 Service (Schedule 9), Large Power Service (Schedule 19),  
9 Irrigation Service (Schedule 24), Traffic Control Lighting  
10 Service (Schedule 42), and special contract (Micron,  
11 Simplot, DOE/INL, and Hoku) customers should have an  
12 increase in rates which is greater than the overall average  
13 increase requested by the Company. In addition, the  
14 results indicate that Dusk to Dawn Lighting (Schedule 15)  
15 and Municipal Street Lighting (Schedule 41) should have a  
16 decrease in rates from the current level.

17 Q. Did you provide the results of the cost-of-  
18 service study to Mr. Michael J. Youngblood, Manager of Rate  
19 Design, for use in the Company's rate design proposals?

20 A. Yes. I provided the class cost-of-service  
21 unit costs, detailed on Exhibit No. 36, to Mr. Youngblood  
22 for use by his group in determining the component charges  
23 for each service schedule.

24 Q. Please describe Exhibit No. 36.

25

1           A.     Exhibit No. 36 shows the unit cost for each  
2 function for metered service schedules as determined  
3 through the class cost-of-service study. The billing units  
4 shown in the column labeled "(E)" reflect the billing  
5 demands, normalized billing energy, basic load capacity,  
6 and number of billings.

7                           **VI. REVENUE REQUIREMENT ALLOCATION**

8           Q.     What is the Company's general philosophy on  
9 determining rates?

10          A.     The Company's primary approach to ratemaking  
11 in the last several general rate cases has been to  
12 establish rates that reflect costs as accurately as  
13 possible. Accordingly, the Company's ratemaking proposals  
14 usually advocate movement towards cost-of-service results,  
15 which assign costs to those customer classes that cause the  
16 Company to incur the costs.

17          Q.     Are there other objectives that may be  
18 considered in the ratemaking process?

19          A.     Yes. The Commission may consider a number of  
20 other objectives, such as rate stability, in the  
21 determination of rates.

22          Q.     How did you approach the determination of the  
23 revenue requirement for each customer class?

24          A.     A pure cost-of-service revenue requirement  
25 spread would result in substantial increases to Irrigation

1 Service, Traffic Control Lighting Service, and the four  
2 special contract customers. In order to mitigate the  
3 magnitude of the rate increase to each of these customer  
4 classes that would be necessary to bring them to current  
5 cost-of-service levels, the Company is proposing to cap the  
6 percentage increase to those customer classes at one and  
7 one-half times the overall average requested increase, or  
8 14.85 percent. As proposed, Dusk to Dawn Lighting and  
9 Municipal Street Lighting receive neither a decrease nor an  
10 increase in rates.

11 Q. Did you discuss the results of the cost-of-  
12 service study internally before deciding to apply the 14.85  
13 percent caps to the specified customer classes?

14 A. Yes. I discussed the results of the cost-of-  
15 service study and potential rate spread scenarios with Mr.  
16 Gregory W. Said, who is responsible for the overall  
17 preparation of this case. My revenue allocation is the  
18 result of those discussions.

19 Q. Was the revenue allocation process affected by  
20 the Company's Energy Sales Agreement ("ESA") with Hoku  
21 approved by Commission Order No. 30748, and amended by  
22 Commission Order No. 30869?

23 A. Yes. The ESA with Hoku prevents the Company  
24 from modifying first block demand and energy charges, and  
25 requires that second block charges increase or decrease

1 uniformly with charges to Large Power Service customers  
2 taking service at the transmission voltage level (Schedule  
3 19T customers). Because of these contract provisions, the  
4 revenue requirement allocation process was adjusted to  
5 comply with the ESA approved by Commission Order No. 30748,  
6 and amended by Commission Order No. 30869.

7 Q. Do you have an exhibit that details the class  
8 revenue requirement determination?

9 A. Yes. Exhibit No. 38 is a nine page exhibit  
10 that steps through the revenue requirement allocation  
11 process from the cost-of-service results to the ultimate  
12 proposal for each customer class. Page 1 of Exhibit No. 38  
13 presents the proformed normalized test year sales and  
14 revenues. Page 2 details the results from the cost-of-  
15 service study and illustrates the revenue changes that  
16 would be made to each customer class to obtain the cost-of-  
17 service results. Page 3 shows the revenue shortfall that  
18 resulted by applying the 14.85 percent cap to Irrigation  
19 Service, Traffic Control Lighting, Micron, Simplot,  
20 DOE/INL, and no decrease to Dusk to Dawn Lighting or  
21 Municipal Street Lighting.

22 Due to the previously described provisions of the  
23 Hoku ESA, pages 3 through 5 exclude Hoku from the initial  
24 phase of the cap-and-spread revenue requirement allocation  
25 process. Because Hoku second block charges must change



1 uniformly with Schedule 19T rates, the percentage change to  
2 Large Power Service must be determined before the revenue  
3 requirement allocation to Hoku can be calculated. Page 4  
4 shows the revenue shortfall that resulted by applying the  
5 14.85 percent cap to Large General Service, which was  
6 necessary following the spreading of the revenue shortfall  
7 calculated on page 3. Page 5 shows the final proposed  
8 increase to customer classes excluding Hoku after applying  
9 the 14.85 percent cap and assigning no increase or decrease  
10 to Dusk to Dawn Lighting or Municipal Street Lighting.

11 Page 6 shows the revenue shortfall that resulted  
12 from including Hoku's first and second block revenues under  
13 the previously described rate adjustment limitations. In  
14 accordance with the terms of the ESA, first block charges  
15 received no change, and the percentage increase to second  
16 block charges was set equal to that received by Large Power  
17 Service at 13.02 percent. Page 7 displays the results of  
18 spreading the revenue shortfall to customer classes that  
19 resulted from the inclusion of Hoku's revenue requirement.  
20 Page 8 displays the results of applying the 14.85 percent  
21 cap to Small General Service, which was necessary following  
22 the spread of the revenue shortfall that resulted from the  
23 inclusion of Hoku's revenue requirement.

24 Page 9 shows the final proposed increase to customer  
25 classes which resulted from spreading the revenue shortfall

1 created by the 14.85 percent cap, no increase or decrease  
2 to Dusk to Dawn Lighting or Municipal Street Lighting, no  
3 increase or decrease to Hoku's first block charges, and  
4 uniformly increasing Hoku's second block charges with the  
5 increase to Large Power Service to the remaining rate  
6 classes in order to obtain the total Idaho jurisdictional  
7 target revenue requirement. I have provided the results  
8 from page 9 to Mr. Youngblood for his use in determining  
9 the individual rates for the Company's general tariff and  
10 special contract customers.

11 **VII. LOAD CHANGE ADJUSTMENT RATE**

12 Q. Please describe in general terms the purpose  
13 of the LCAR.

14 A. The LCAR is a part of the Power Cost  
15 Adjustment mechanism that is intended to eliminate recovery  
16 of power supply expenses associated with load growth  
17 resulting from changing weather conditions, a growing  
18 customer base, or changing customer use patterns.

19 Q. Please describe the LCAR methodology approved  
20 by the Commission in Order No. 32206.

21 A. The methodology approved by the Commission in  
22 Order No. 32206 directs the Company to calculate the LCAR  
23 based on the energy classified portion of embedded  
24 production revenue requirement as established in the cost-  
25 of-service study. The final LCAR is calculated by dividing

1 this portion of revenue requirement by the Idaho  
2 jurisdictional firm load for the test year.

3 Q. Have you determined the appropriate level for  
4 the LCAR based upon the Company's proposed cost-of-service  
5 study and the methodology approved by the Commission in  
6 Order No. 32206?

7 A. Yes. By applying the methodology established  
8 by Commission Order No. 32206 in Case No. GNR-E-10-03, the  
9 LCAR should be decreased from the requested level of \$19.67  
10 in Case No. IPC-E-11-06 to \$19.28 per megawatt-hour.

11 Q. Have you prepared an exhibit that details the  
12 derivation of the revised LCAR?

13 A. Yes. Exhibit No. 39, details the derivation  
14 of the \$19.28 LCAR amount.

15 Q. Does this conclude your testimony?

16 A. Yes, it does.

17

18

19

20

21

22

23

24

25

**BEFORE THE**  
**IDAHO PUBLIC UTILITIES COMMISSION**

**CASE NO. IPC-E-11-08**

**IDAHO POWER COMPANY**

**LARKIN, DI**  
**TESTIMONY**

**EXHIBIT NO. 27**

RECEIVED

2011 JUN -1 PM 2:46

IDAHO PUBLIC  
UTILITIES COMMISSION

**Date:** February 18, 2011  
**To:** Tim Tatum  
**From:** Barr Smith  
**Subject:** Development of Sales Forecast for Revenue Calculation

### **Energy and Customer Forecast Development**

The process used to develop future year energy and customer counts by rate schedule and jurisdiction has two distinct steps. In the first step, sales and customer forecasts are developed on a system-wide basis for each major customer segment or class; i.e., residential, commercial, industrial, irrigation and special contracts. In the second step, the sales and customer forecasts developed in the first step are allocated to each individual service schedule or rate schedule. The allocation basis used for each customer class forecast is the most current historical year's weather normalized electricity sales (also referred to as weather-adjusted sales); in this case 2010 was used. The historical 2010 weather-adjusted sales, available by rate schedule and jurisdiction, are used *only* to allocate the system class-level forecasts to rate schedule and jurisdiction. The regression equations used to weather-normalize historical electricity sales are not used in the long-term forecasts of electricity sales.

### **Sales Forecasting Process**

#### ***System Sales Forecast Development by Class***

A long-term sales forecast is prepared, typically once each year, for each customer class: residential, commercial, industrial, and irrigation, as well as for each special contract customer. The sales forecast process is described in detail in *Appendix A – Sales and Load Forecast for the Integrated Resource Plan (IRP)*, to be filed June 2011.

The sales forecast models are driven by the most recent available economic forecast. The economic forecast is based on a forecast of national and regional economic activity developed by Moody's Analytics, a national econometric consulting firm. Moody's Analytics July 2010 macroeconomic forecast was used to develop the August 2010 forecast for the 2011 IRP. The national, state, metropolitan statistical area (MSA), and county econometric projections are tailored to Idaho Power's service area using an economic database developed by an outside consultant. National economic drivers from Moody's Analytics were also used in development of the most recent sales forecast.

Economic growth assumptions influence several of the individual class of service growth rates. Because growth in the number of households within individual counties in Idaho Power's service area differs from statewide household growth, service area households are derived from

county-specific household forecasts. The number of households, incomes, employment projections, economic output, real retail electricity prices, and customer consumption patterns are used to form load projections.

The sales and load forecast is constructed by developing a separate forecast for each individual sales category. Independent sales forecasts are prepared for each of the major customer classes: residential, commercial, irrigation, and industrial. Individual energy forecasts are developed for Micron Technology, Simplot Fertilizer, the Idaho National Laboratory (INL), and Hoku Materials, Inc. (Hoku). The assumptions for each of the individual categories are described in greater detail in their respective sections in *Appendix A – Sales and Load Forecast for the Integrated Resource Plan*. System residential sales are a function of a number of factors affecting electricity sales to that sector. Residential sales are a function of heating degree days (HDD) in wintertime, cooling degree days (CDD) in summertime, the number of service area households as derived from Moody's Analytics forecasts of county housing stock, the real price of electricity, and the real price of natural gas. System commercial sales are also a function of HDD, CDD, the real price of electricity, and the number of service area households, as well as service area employment as derived from Moody's Analytics forecasts. In the industrial sector forecast, regression models were developed for 17 industry groups to determine the relationship between historical electricity sales and historical employment or population, and other relevant explanatory variables. The estimated coefficients from the industry group regression models were then applied to the appropriate employment or population drivers, resulting in the escalation of electricity sales to the various industry groups over time. The system irrigation sales forecast considers several factors affecting electricity sales to the irrigation class, including temperature, precipitation, spring rainfall, *Moody's Gross Product: Farms, for Idaho*, and the real price of electricity.

#### ***Energy Forecast Development by Jurisdiction and Rate Schedule***

To accurately estimate the revenue derived from energy and apply the appropriate charges to that energy, it is necessary to develop a more-detailed energy forecast that provides a forecast of energy sales by jurisdiction and rate schedule. The models for allocating the system class-level sales forecasts (residential, commercial, industrial, and irrigation classes) to jurisdiction and rate schedule were developed as follows:

#### ***Residential Energy Forecast***

The residential class includes electricity sales to customers taking service under Schedule 1 (Schedules 3, 4, and 5, inclusive) and Schedule 15. Because the residential sales forecast was developed on a system-wide basis by billing month, it was necessary to allocate the system-wide residential sales forecast to each jurisdiction and the appropriate rate schedules (Schedules 1 and 15). In this process, 2010 normalized energy was used to develop allocation factors for each jurisdiction and rate. The allocation factors were then applied to the system-wide billing month residential sales forecast (excluding Schedule 15) to determine the forecast of billing month residential sales by rate schedule and jurisdiction. This method results in Idaho jurisdiction residential sales (Schedule 1) that grow at essentially the same rate as Oregon jurisdiction residential sales. The Schedule 15 forecast energy figures in both the IPUC and OPUC jurisdictions were set to match the 2010 normalized energy figures (i.e., no sales growth). No sales growth was assumed based on an historical trend of flat/no growth from 2000 through 2010.

### ***Commercial Energy Forecast***

The commercial class includes electricity sales to customers taking service under Schedules 7, 9 (Primary, Secondary, and Transmission Service), 16, 40, 41, and 42. Because the commercial sales forecast was developed on a system-wide basis by billing month, it was necessary to allocate the system-wide commercial sales forecast to each jurisdiction and the appropriate rate schedules (Schedules 7, 9 Secondary and Primary Service). In this process, 2010 normalized energy was used to develop allocation factors for each jurisdiction and rate. The allocation factors were then applied to the system-wide billing month commercial sales forecast (excluding Schedules 16, 40, 41, and 42) to determine the forecast of billing month commercial sales by rate schedule and jurisdiction. The Schedules 9 Transmission Service, 16, 40, 41, and 42 forecast energy figures in both the IPUC and OPUC jurisdictions were set to match the 2010 normalized energy figures (i.e., no sales growth). No sales growth was assumed based on an historical trend of flat /no growth from 2000 through 2010.

### ***Industrial Energy Forecast***

The industrial class includes electricity sales to customers taking service under Schedule 19 (Primary, Secondary, and Transmission Service). Because the industrial sales forecast was developed on a system-wide basis by billing month, it was necessary to allocate the system-wide industrial sales forecast to each jurisdiction and the appropriate rate schedules (Schedules 19 Primary and Transmission Service). In this process, 2010 normalized energy was used to develop allocation factors for each jurisdiction and rate. The allocation factors were then applied to the system-wide billing month industrial sales forecast (excluding Schedule 19 Secondary Service) to determine the forecast of billing month industrial sales by rate schedule and jurisdiction. Because only one customer takes service under Schedule 19 Secondary Service, forecast figures were set to match the 2010 normalized energy figures (i.e., no sales growth). No sales growth was assumed based on an historical trend of flat /no growth from 2000 through 2010.

### ***Irrigation Energy Forecast***

The irrigation class includes electricity sales to customers taking service under Schedule 24 Secondary Service. Because the irrigation sales forecast was developed on a system-wide basis by billing month, it was necessary to allocate the system-wide irrigation sales forecast to each jurisdiction. In this process, 2010 normalized energy was used to develop allocation factors for each jurisdiction. The allocation factors were then applied to the system-wide billing month irrigation sales forecast to determine the forecast of billing month irrigation sales by jurisdiction.

### ***Energy Forecasts – Special Contracts***

The special contract energy forecasts for Simplot Fertilizer, Micron Technology, the INL, and Hoku are each set directly to the values in the long-term sales forecast in the appropriate jurisdiction. For this rate case, however, an adjustment was made regarding the treatment of the Hoku special contract customer. The IRP forecast reflects a ramp-up schedule for Hoku that does not reach full contract levels until early 2011, and maximum capacity in all months of the year until 2013. For ratemaking purposes, 2011 usage has been annualized to reflect loads that would have occurred had Hoku been operating at its full contract level for all twelve months of the year. This adjustment was made to allow the Company to develop rates based on a normalized annualized test year rather than a one-time load pattern that does not reflect typical or expected customer behavior on a long-term basis. More detail on the development of the long-term sales forecast for

each special contract customer can be found in *Appendix A –Sales and Load Forecast for the Integrated Resource Plan*.

### ***Expected Oregon Large Load Customer***

In *Appendix A – Sales and Load Forecast for the Integrated Resource Plan*, a new large load customer is expected to begin taking service in the Company's Oregon jurisdiction in late 2011. This customer, however, is not included in the load forecast prepared for this rate case filing. As of the rate case filing date, a final signed Electric Service Agreement (ESA) had not been established between Idaho Power and this new large load. While the IRP forecast must incorporate expected large loads into the resource planning process, it is not appropriate to include such loads in the ratemaking process until a contractual agreement for providing electrical service has been finalized.

## **Customer Forecast Development**

### ***System Customer Forecast Development by Class***

Once each year a system customer count forecast is prepared for each customer class: residential, commercial, industrial, and irrigation. In the residential customer forecast, the number of residential customers is a function of the number of new service area households as derived from Moody's Analytics forecast of county housing stock and demographic data. Additionally, the number of commercial customers being added each year is a function of the number of new residential customers being added. The industrial and irrigation customer forecasts are based on linear trends of operating area customer counts that are allocated to months and then summed to monthly class totals. The customer forecast process is better described in *Appendix A–Sales and Load Forecast for the Integrated Resource Plan*.

### ***Customer Forecast Development by Jurisdiction and Rate Schedule***

To accurately forecast the revenue derived from variable customer charges, it is necessary to develop a more-detailed customer forecast that provides customer counts by jurisdiction and rate schedule. The allocation of system class-level forecasts to jurisdiction and rate schedules are briefly described below for each individual class of customer.

### ***Residential Customer Forecast***

The residential class includes customers taking service under Schedules 1, 3, 4, and 5. Since the customer counts in all schedules except Schedule 1 are negligible in comparison to Schedule 1, the forecasts of all schedules except Schedule 1 were set to the most-recent month's actual customer count, December 2010. Jurisdictional split factors were calculated using the 12 months ending December 2010 Schedule 1 actual customer counts by jurisdiction. The resulting factors were applied to the adjusted-system residential class customer forecast (adjusted downward by the forecasted counts of the residential schedules described above) to determine jurisdictional counts for Schedule 1.

### ***Commercial Customer Forecast***

The commercial class includes customers taking service under Schedules 7, 9 (Primary, Secondary, and Transmission Service), 40, 41, and 42. Since the customer counts in all schedules except



Schedules 7 and 9 Secondary are small in comparison, the forecasts of all schedules except Schedule 7 and 9 Secondary were set to the most-recent month's actual customer count (December 2010). Jurisdictional split factors were calculated using the 12 months ending December 2010 Schedule 7 and 9 Secondary actual customer counts by jurisdiction. The resulting factors were then applied to the adjusted-system commercial class customer forecast (adjusted downward by the forecasted counts of the other commercial schedules described above) to determine jurisdictional counts for Schedule 7 and 9 Secondary. Additionally, the IPUC jurisdiction Schedule 7 and 9 Secondary customer count forecasts were reallocated based on a historical trend analysis of the relationship between Schedule 7 and 9 Secondary customer counts within the IPUC jurisdiction to more accurately reflect future customer counts.

***Industrial Customer Forecast***

The industrial class includes customers taking service under Schedule 19 (Primary, Secondary, and Transmission Service). Since the customer counts in schedules 19 Secondary and 19 Transmission Service are small in comparison to Schedule 19 Primary, the forecasts of those schedules were set to the most-recent month's actual customer count (December 2010). Jurisdictional split factors were estimated using the 12 months ending December 2010 Schedule 19 Primary actual customer counts by jurisdiction. The resulting factors were then applied to the remaining system industrial class customer forecast (adjusted downward by the forecasted counts of the Schedule 19 Secondary and 19 Transmission Service schedules described above) to determine jurisdictional counts for Schedule 19 Primary.

***Irrigation Customer Forecast***

The irrigation class includes customers taking service under Schedule 24 Secondary Service. Jurisdictional split factors were estimated using the 12-months ending December 2010 Schedule 24 Secondary actual customer counts by jurisdiction. The resulting factors were then applied to the system irrigation class customer forecast to determine jurisdictional counts for Schedule 24 Secondary.

***Summary***

This summarizes the development of both the energy sales and customer counts used as inputs to the calculation of normalized revenue.

If you have questions or require additional information, please let me know.

C: Matt Larkin  
Greg Said  
Catie Miller  
Brad Snow  
Scott Sparks  
Mike Youngblood

**BEFORE THE**  
**IDAHO PUBLIC UTILITIES COMMISSION**

RECEIVED

2011 JUN -1 PM 2:46

IDAHO PUBLIC  
UTILITIES COMMISSION

**CASE NO. IPC-E-11-08**

**IDAHO POWER COMPANY**

**LARKIN, DI**  
**TESTIMONY**

**EXHIBIT NO. 28**

IDAHO POWER COMPANY  
SUMMARY OF REVENUE FORECAST

IDAHO JURISDICTION

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2011

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	43,409,084	38,493,129	33,279,547	28,791,425	23,583,542	24,385,149
3 - Residential Master Meter	49,318	42,302	35,992	32,205	24,410	23,808
4 - Residential Energy Watch	8,492	6,544	5,249	4,634	3,873	3,613
5 - Residential TOD	12,853	10,254	8,489	7,006	5,770	5,398
7 - Small General Serv.	1,441,827	1,328,008	1,222,403	1,131,985	983,984	1,077,978
9 - Large General Serv.	15,418,316	15,324,541	14,732,264	14,423,078	13,907,407	15,722,898
15 - Dusk/Dawn Lighting	93,168	94,399	93,559	94,293	94,131	94,229
19 - Uniform Rate Cont.	6,824,976	6,728,918	6,239,916	6,305,071	6,148,213	6,456,199
24 - Irrigation & Pump.	114,897	111,402	128,406	943,853	6,619,211	17,785,100
40 - Unmetered Gen. Serv.	89,365	89,196	89,174	89,181	88,706	88,912
41 - Municipal St. Light.	237,560	233,950	227,516	235,080	225,879	229,087
42 - Traffic Control Light.	14,580	13,864	13,988	13,934	13,795	13,684
<b>Total Idaho Rates</b>	<b>67,714,436</b>	<b>62,476,507</b>	<b>56,076,503</b>	<b>52,071,745</b>	<b>51,698,921</b>	<b>65,886,055</b>
<u>Special Contracts</u>						
26 - Micron	1,349,354	1,290,425	1,363,083	1,345,720	1,374,225	1,402,993
29 - J R Simplot	503,405	478,060	512,202	499,270	508,464	385,072
30 - DOE	891,022	760,513	739,979	609,874	522,098	501,716
32 - Hoku Retail	733,386	686,577	732,735	717,783	733,386	671,958
<b>Total Specials</b>	<b>3,477,167</b>	<b>3,215,575</b>	<b>3,347,999</b>	<b>3,172,647</b>	<b>3,138,173</b>	<b>2,961,739</b>
<b>Total Idaho Firm Sales</b>	<b>71,191,603</b>	<b>65,692,082</b>	<b>59,424,502</b>	<b>55,244,392</b>	<b>54,837,094</b>	<b>68,847,794</b>

IDAHO POWER COMPANY  
SUMMARY OF REVENUE FORECAST

IDAHO JURISDICTION

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2011

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	30,395,415	36,502,570	31,130,504	24,377,881	27,386,676	37,174,568	378,909,490
3 - Residential Master Meter	22,948	27,230	26,610	21,651	27,321	38,819	372,614
4 - Residential Energy Watch	3,265	4,109	3,955	2,984	3,255	5,480	55,463
5 - Residential TOD	5,366	7,319	6,908	4,894	5,550	8,051	87,858
7 - Small General Serv.	1,228,844	1,307,793	1,229,798	1,066,460	1,050,950	1,290,772	14,360,802
9 - Large General Serv.	17,897,576	18,444,692	17,673,262	15,481,342	14,679,583	15,384,787	189,089,746
15 - Dusk/Dawn Lighting	94,390	94,453	94,380	94,050	93,886	93,806	1,128,744
19 - Uniform Rate Cont.	7,898,670	8,108,622	8,129,258	6,553,011	6,892,452	6,586,804	82,872,110
24 - Irrigation & Pump.	24,950,137	22,939,041	19,708,958	8,351,940	1,253,794	159,787	103,066,526
40 - Unmetered Gen. Serv.	88,358	87,820	88,422	87,600	87,676	87,706	1,062,116
41 - Municipal St. Light.	229,302	229,982	231,808	232,330	235,475	238,779	2,786,748
42 - Traffic Control Light.	13,696	13,622	12,786	12,281	11,776	12,185	160,191
<b>Total Idaho Rates</b>	<b>82,827,967</b>	<b>87,767,253</b>	<b>78,336,649</b>	<b>56,286,424</b>	<b>51,728,394</b>	<b>61,081,554</b>	<b>773,952,408</b>
<b>Special Contracts</b>							
26 - Micron	1,461,263	1,413,484	1,333,719	1,315,148	1,284,628	1,272,292	16,186,334
29 - J R Simplot	507,870	501,371	489,720	499,147	496,895	510,822	5,892,298
30 - DOE	514,387	511,499	499,527	617,775	694,373	798,621	7,661,384
32 - Hoku Retail	641,736	670,845	700,158	733,386	718,433	733,386	8,473,767
<b>Total Specials</b>	<b>3,125,256</b>	<b>3,097,199</b>	<b>3,023,124</b>	<b>3,165,456</b>	<b>3,174,329</b>	<b>3,315,121</b>	<b>38,213,783</b>
<b>Total Idaho Firm Sales</b>	<b>85,953,223</b>	<b>90,864,452</b>	<b>81,359,773</b>	<b>59,451,880</b>	<b>54,902,723</b>	<b>64,396,675</b>	<b>812,166,191</b>

IDAHO POWER COMPANY  
SUMMARY OF REVENUE FORECAST

STATE OF OREGON

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2011

<u>Tariff Description</u>	January	February	March	April	May	June
01 - Residential Serv.	1,850,396	1,667,746	1,432,192	1,189,037	912,363	867,881
07 - Small General Serv.	146,726	134,373	123,800	112,253	101,969	110,368
09 - Large General Serv.	744,788	695,731	637,805	568,155	504,043	548,176
15 - Dusk/Dawn Lighting	9,403	9,387	9,388	9,378	9,380	9,368
19 - Uniform Rate Cont.	789,891	723,132	680,205	999,937	815,135	813,911
24 - Irrigation Service	6,444	5,730	5,573	7,256	190,882	633,576
40 - Unmetered Gen. Serv.	79	79	79	79	79	79
41 - Municipal St. Light.	10,291	10,260	10,051	10,234	10,205	10,153
42 - Traffic Control Light.	98	97	97	98	98	98

**Total Oregon Firm Sales**

3,558,116      3,246,535      2,899,190      2,896,427      2,544,154      2,993,610

IDAHO POWER COMPANY  
SUMMARY OF REVENUE FORECAST

STATE OF OREGON

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2011

Tariff Description	July	August	September	October	November	December	Total
01 - Residential Serv.	1,044,312	1,241,546	1,082,262	922,166	1,111,762	1,580,311	14,901,974
07 - Small General Serv.	124,200	144,701	126,953	116,018	123,669	153,296	1,518,326
09 - Large General Serv.	602,546	644,748	631,146	625,683	677,661	747,684	7,628,166
15 - Dusk/Dawn Lighting	9,389	9,343	9,365	9,447	9,319	9,295	112,462
19 - Uniform Rate Cont.	1,137,948	1,052,974	1,159,396	954,634	829,383	842,175	10,798,721
24 - Irrigation Service	717,811	780,020	682,333	182,272	28,911	10,536	3,251,344
40 - Unmetered Gen. Serv.	79	79	79	79	79	79	948
41 - Municipal St. Light.	10,166	10,162	10,185	10,214	10,237	10,270	122,428
42 - Traffic Control Light.	98	98	98	98	98	97	1,173
<b>Total Oregon Firm Sales</b>	<b>3,646,549</b>	<b>3,883,671</b>	<b>3,701,817</b>	<b>2,820,611</b>	<b>2,791,119</b>	<b>3,353,743</b>	<b>38,335,542</b>

IDAHO POWER COMPANY  
SUMMARY OF REVENUE FORECAST  
TOTAL COMPANY

12 MONTHS ENDING DECEMBER 31, 2011

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	45,259,480	40,160,875	34,711,739	29,980,462	24,495,905	25,253,030
3 - Residential Master Meter	49,318	42,302	35,992	32,205	24,410	23,808
4 - Residential Energy Watch	8,492	6,544	5,249	4,634	3,873	3,613
5 - Residential TOD	12,853	10,254	8,489	7,006	5,770	5,398
7 - Small General Serv.	1,588,553	1,462,381	1,346,203	1,244,238	1,085,953	1,188,346
9 - Large General Serv.	16,163,104	16,020,272	15,370,069	14,991,233	14,411,450	16,271,074
15 - Dusk/Dawn Lighting	102,571	103,786	102,947	103,671	103,511	103,597
19 - Uniform Rate Cont.	7,614,867	7,452,050	6,920,121	7,305,008	6,963,348	7,270,110
24 - Irrigation & Pump.	121,341	117,132	133,979	951,109	6,810,093	18,418,676
40 - Unmetered Gen. Serv.	89,444	89,275	89,253	89,260	88,785	88,991
41 - Municipal St. Light.	247,851	244,210	237,567	245,314	236,084	239,240
42 - Traffic Control Light.	14,678	13,961	14,085	14,032	13,893	13,782
<b>Total All Rates</b>	<b>71,272,552</b>	<b>65,723,042</b>	<b>58,975,693</b>	<b>54,968,172</b>	<b>54,243,075</b>	<b>68,879,665</b>
<b>Special Contracts</b>						
26 - Micron	1,349,354	1,290,425	1,363,083	1,345,720	1,374,225	1,402,993
29 - J R Simplot	503,405	478,060	512,202	499,270	508,464	385,072
30 - DOE	891,022	760,513	739,979	609,874	522,098	501,716
32 - Hoku Retail	733,386	686,577	732,735	717,783	733,386	671,958
<b>Total Specials</b>	<b>3,477,167</b>	<b>3,215,575</b>	<b>3,347,999</b>	<b>3,172,647</b>	<b>3,138,173</b>	<b>2,961,739</b>
<b>Total Firm Retail Sales</b>	<b>74,749,719</b>	<b>68,938,617</b>	<b>62,323,692</b>	<b>58,140,819</b>	<b>57,381,248</b>	<b>71,841,404</b>
32 - Hoku Block 1 Energy	2,353,390	2,125,642	2,350,226	2,277,474	2,353,390	1,498,338

IDAHO POWER COMPANY  
SUMMARY OF REVENUE FORECAST  
TOTAL COMPANY

12 MONTHS ENDING DECEMBER 31, 2011

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	31,439,727	37,744,116	32,212,766	25,300,047	28,498,438	38,754,879	393,811,464
3 - Residential Master Meter	22,948	27,230	26,610	21,651	27,321	38,819	372,614
4 - Residential Energy Watch	3,265	4,109	3,955	2,984	3,255	5,490	55,463
5 - Residential TOD	5,366	7,319	6,908	4,894	5,550	8,051	87,858
7 - Small General Serv.	1,353,044	1,452,494	1,356,751	1,182,478	1,174,619	1,444,068	15,879,128
9 - Large General Serv.	18,500,122	19,089,440	18,304,408	16,107,025	15,357,244	16,132,471	196,717,912
15 - Dusk/Dawn Lighting	103,779	103,796	103,745	103,497	103,205	103,101	1,241,206
19 - Uniform Rate Cont.	9,036,618	9,161,596	9,288,654	7,507,645	7,721,835	7,428,979	93,670,831
24 - Irrigation & Pump.	25,667,948	23,719,061	20,391,291	8,534,212	1,282,705	170,323	106,317,870
40 - Unmetered Gen. Serv.	88,437	87,899	88,501	87,679	87,755	87,785	1,063,064
41 - Municipal St. Light.	239,468	240,144	241,993	242,544	245,712	249,049	2,909,176
42 - Traffic Control Light.	13,794	13,720	12,884	12,379	11,874	12,282	161,364
<b>Total All Rates</b>	<b>86,474,516</b>	<b>91,650,924</b>	<b>82,038,466</b>	<b>59,107,035</b>	<b>54,519,513</b>	<b>64,435,297</b>	<b>812,287,950</b>
<u>Special Contracts</u>							
26 - Micron	1,461,263	1,413,484	1,333,719	1,315,148	1,264,628	1,272,292	16,186,334
29 - J R Simplot	507,870	501,371	489,720	499,147	496,895	510,822	5,892,298
30 - DOE	514,387	511,499	499,527	617,775	694,373	798,621	7,661,384
32 - Hoku Retail	641,736	670,845	700,158	733,386	718,433	733,386	8,473,767
<b>Total Specials</b>	<b>3,125,256</b>	<b>3,097,199</b>	<b>3,023,124</b>	<b>3,165,456</b>	<b>3,174,329</b>	<b>3,315,121</b>	<b>38,213,783</b>
<b>Total Firm Retail Sales</b>	<b>89,599,772</b>	<b>94,748,123</b>	<b>85,061,590</b>	<b>62,272,491</b>	<b>57,693,842</b>	<b>67,750,418</b>	<b>850,501,733</b>
32 - Hoku Block 1 Energy	743,176	1,254,608	1,977,806	2,353,390	2,280,637	2,353,390	23,921,466



IDAHO JURISDICTION

Tariff Description	January	February	March	April	May	June
9S	13,989,541	13,876,547	13,389,460	12,986,448	12,507,024	14,267,675
9P	1,419,959	1,439,985	1,334,967	1,427,609	1,388,796	1,444,591
9T	8,816	8,009	7,837	9,021	11,587	10,632
Total Rate 9	15,418,316	15,324,541	14,732,264	14,423,078	13,907,407	15,722,898
19S	30,287	30,297	26,772	27,915	26,159	26,438
19P	6,665,436	6,584,273	6,099,583	6,152,056	6,025,041	6,282,271
19T	129,253	114,348	113,561	125,100	97,013	147,490
Total Rate 19	6,824,976	6,728,918	6,239,916	6,305,071	6,148,213	6,456,199
24S	114,897	111,402	128,406	943,853	6,619,211	17,785,100
24T	0	0	0	0	0	0
Total 24	114,897	111,402	128,406	943,853	6,619,211	17,785,100

**IDAHO JURISDICTION**

<u>Tariff Description</u>	July	August	September	October	November	December	Total
9S	16,205,655	16,616,989	15,776,038	13,918,926	13,171,838	13,890,656	170,596,797
9P	1,678,337	1,816,511	1,887,627	1,554,656	1,499,747	1,485,033	18,377,818
9T	13,584	11,192	9,597	7,760	7,998	9,098	115,131
<b>Total Rate 9</b>	<b>17,897,576</b>	<b>18,444,692</b>	<b>17,673,262</b>	<b>15,481,342</b>	<b>14,679,583</b>	<b>15,384,787</b>	<b>189,089,746</b>
19S	26,408	27,318	27,093	23,223	29,045	26,516	327,471
19P	7,692,934	7,914,109	7,918,654	6,394,518	6,731,974	6,433,232	80,894,081
19T	179,328	167,195	183,511	135,270	131,433	127,056	1,650,558
<b>Total Rate 19</b>	<b>7,898,670</b>	<b>8,108,622</b>	<b>8,129,258</b>	<b>6,563,011</b>	<b>6,892,452</b>	<b>6,586,804</b>	<b>82,872,110</b>
24S	24,950,137	22,939,041	19,708,958	8,351,940	1,253,794	159,787	103,066,526
24T	0	0	0	0	0	0	0
<b>Total 24</b>	<b>24,950,137</b>	<b>22,939,041</b>	<b>19,708,958</b>	<b>8,351,940</b>	<b>1,253,794</b>	<b>159,787</b>	<b>103,066,526</b>

**STATE OF OREGON**

<u>Tariff Description</u>	January	February	March	April	May	June
9S	660,609	616,937	566,527	489,525	432,454	476,753
9P	69,059	68,364	61,080	63,378	59,202	61,175
9T	15,120	10,430	10,198	15,252	12,387	10,248
Total Rate 9	744,788	695,731	637,805	568,155	504,043	548,176
19S	0	0	0	0	0	0
19P	626,948	684,095	608,413	628,920	605,345	693,514
19T	162,943	39,037	71,792	371,017	209,790	120,397
Total Rate 19	789,891	723,132	680,205	999,937	815,135	813,911
24S	6,444	5,730	5,573	7,256	190,882	633,576
24T	0	0	0	0	0	0
Total 24	6,444	5,730	5,573	7,256	190,882	633,576

**STATE OF OREGON**

Tariff Description	July	August	September	October	November	December	Total
9S	524,471	562,468	546,989	555,448	609,366	672,951	6,714,498
9P	65,324	69,724	71,092	58,137	57,167	61,197	764,899
9T	12,751	12,556	13,065	12,098	11,128	13,536	148,769
<b>Total Rate 9</b>	<b>602,546</b>	<b>644,748</b>	<b>631,146</b>	<b>625,683</b>	<b>677,661</b>	<b>747,684</b>	<b>7,628,166</b>
19S	0	0	0	0	0	0	0
19P	738,017	683,082	728,855	595,049	650,865	581,417	7,825,120
19T	399,931	369,892	430,541	358,985	178,518	260,758	2,973,601
<b>Total Rate 19</b>	<b>1,137,948</b>	<b>1,052,974</b>	<b>1,159,396</b>	<b>954,634</b>	<b>829,383</b>	<b>842,175</b>	<b>10,798,721</b>
24S	717,811	780,020	682,333	182,272	28,911	10,536	3,251,344
24T	0	0	0	0	0	0	0
<b>Total 24</b>	<b>717,811</b>	<b>780,020</b>	<b>682,333</b>	<b>182,272</b>	<b>28,911</b>	<b>10,536</b>	<b>3,251,344</b>

RECEIVED

2011 JUN -1 PM 2:47

IDAHO PUBLIC  
UTILITIES COMMISSION

**BEFORE THE**  
**IDAHO PUBLIC UTILITIES COMMISSION**

**CASE NO. IPC-E-11-08**

**IDAHO POWER COMPANY**

**LARKIN, DI**  
**TESTIMONY**

**EXHIBIT NO. 29**

### 2011 Retail Revenue Forecast Derivation

Rate	State	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total	Rates 9/1/2011
Rate 01	IDAHO	396398.9	395863.4	395993	396292.4	396310.7	396786.7	397034.3	397484.8	397840.3	398505.8	398944.5	399731	4767185.8	4.000000
		2236.2	3026.0	3229.4	3184.0	3568.6	3519.2	3383.9	3854.5	3436.5	3298.3	3006.5	2429.4	38143.5	2.000000
		1,098	9,134	10,311	6,913	2,252	88,603,613	258,132,826	274,541,633	187,085,330	3,868,692	6,320	(51,740)	812,216,482	0.071026
		780	5,068	5,391	3,256	776	26,246,850	99,923,713	144,838,162	73,525,643	1,192,559	2,342	(32,652)	345,712,888	0.066530
		495	1,944	1,790	828	120	3,458,716	15,107,564	27,653,983	11,535,508	157,537	388	(15,355)	57,903,518	0.103836
		266,877,882	294,935,077	265,303,309	244,876,982	228,688,603	151,768,231	2,520,365	86,486,816	242,237,248	281,150,494	258,105,156	2,302,860,245	0.066259	
		189,521,287	163,637,155	138,694,325	115,313,389	78,822,168	44,958,239	975,638	33,989,831	74,671,831	96,769,151	162,886,941	1,100,244,240	0.073621	
		120,278,389	62,756,607	46,044,094	29,343,004	12,227,584	147,508	147,508	5,332,697	9,864,144	16,021,128	76,600,964	384,541,379	0.084662	
		576,679,960	521,344,984	450,059,219	388,544,384	319,742,503	320,961,109	376,907,715	447,047,907	397,955,825	331,992,011	373,949,822	487,493,313	5,003,578,752	0.000000
		43,408,084	38,493,128	33,278,547	28,791,425	23,583,542	24,395,149	30,395,415	36,502,570	31,130,504	24,377,881	27,386,676	37,174,568	378,909,490	0.000000
		22	22	22	22	22	22	22	22	22	22	22	22	264	4.000000
		685,712	587,982	500,091	447,345	338,778	330,386	318,414	378,053	369,414	300,340	379,320	539,475	5,175,311	0.071794
		48,318	42,302	35,982	32,205	24,410	23,808	22,948	27,230	26,610	21,651	27,321	38,819	372,614	0.000000
Rate 04		42	43.2	42	42	42	43	43.4	42	42.4	41.7	42	43.9	508.6	4.000000
		0.0	0.3	0.0	0.0	0.0	0.0	0.1	0.0	0.2	0.0	0.0	0.0	0.6	2.000000
		0	0	0	0	0	0	180	213	213	614	0	0	606	0.200000
		35,695	40,684	35,345	32,943	32,882	31,552	298	53,132	50,116	29,413	31,286	32,327	148,289	0.073366
		36,555	36,076	29,776	25,383	19,304	14,412	32	0	0	10,194	13,200	29,870	303,287	0.066259
		38,599	12,031	6,459	4,901	1,239	750	0	0	0	854	502	11,487	214,924	0.073621
		110,849	88,790	71,581	63,228	53,428	48,796	41,856	53,345	51,311	41,075	44,988	73,694	76,833	0.084662
		8,492	6,544	5,249	4,634	3,873	3,613	3,265	4,109	3,955	2,984	3,255	5,460	743,939	0.000000
		72.1	73.9	73.7	74.8	73.6	73.1	73	73	74	73	73	74.8	882	4.000000
		0.0	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.9	2.000000
		0	0	0	0	0	632	16,008	26,678	25,912	859	0	0	72,090	0.106215
		0	0	0	0	0	536	12,791	14,249	14,249	613	0	0	42,914	0.078146
		0	0	0	0	0	646	36,265	51,956	46,896	1,173	0	0	136,937	0.058565
		60,201	68,884	62,024	57,119	54,373	55,414	573	0	0	52,550	57,573	54,175	522,886	0.066259
		62,338	56,353	44,551	37,101	24,939	17,478	0	0	0	12,397	19,187	45,519	318,863	0.073621
		47,085	14,710	9,510	2,292	438	0	0	0	0	0	358	9,584	83,918	0.084662
		189,624	139,947	116,085	96,453	79,751	74,705	67,637	93,361	87,057	67,592	77,118	109,278	1,178,608	0.000000
		12,853	10,254	8,489	7,008	5,770	5,398	5,366	7,319	6,908	4,894	5,550	8,051	87,858	0.000000
Rate 07		28,513	28,339	28,621	28,334	28,280	28,717	28,165	28,300	28,224	28,247	28,212	28,256	340,208.4	4.000000
		99.4	91.0	96.1	89.6	103.8	84.4	68.7	95.2	79.7	108.4	103.4	80.6	1,100.3	2.000000
		(251)	902	12,825	(143)	1	2,133,884	5,491,953	5,469,219	3,685,405	77,508	12,340	(2,802)	16,880,841	0.083076
		(431)	1,233	16,397	(172)	1	2,062,525	6,577,439	7,500,094	4,619,509	86,314	13,334	(4,139)	20,872,104	0.068910
		5,675,405	5,980,911	5,686,873	5,412,862	5,179,551	3,463,321	46,989	(6,797)	1,831,063	5,167,805	5,257,151	5,537,420	49,222,574	0.083075
		9,749,965	8,169,922	7,232,531	6,477,796	5,014,900	3,347,504	58,672	(12,064)	2,295,165	5,777,212	5,680,538	8,179,011	61,871,152	0.087811
		15,424,688	14,152,968	12,916,626	11,890,363	10,194,626	11,007,233	12,177,054	12,948,452	12,431,142	11,128,839	10,963,362	13,709,490	148,946,670	0.000000
		1,441,827	1,328,008	1,222,403	1,131,985	983,984	1,077,978	1,228,844	1,307,783	1,228,798	1,066,480	1,050,850	1,290,772	14,360,802	0.000000

### 2011 Retail Revenue Forecast Derivation

Rate	State	Rate 09S	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total
Bills			29917.1	29941.9	30090	30086.2	30305.1	30077.7	30341.1	30526.8	30576.1	30819.6	30825.1	31064.7	14,430,000
Min Bills			41.6	66.2	59.3	55.1	63.3	49.7	37.6	32.4	38.1	46.7	46.5	46.5	364571.4
BLC 0-20			437,812	445,315	446,737	447,968	442,887	480,803	482,389	459,083	457,930	460,135	450,843	454,753	5,426,666
BLC Over 20			638,162	645,827	645,415	645,069	640,752	662,615	666,385	657,508	651,509	651,225	637,146	639,553	7,791,165
<b>BLC Total</b>			<b>1,075,974</b>	<b>1,091,142</b>	<b>1,092,152</b>	<b>1,093,037</b>	<b>1,083,639</b>	<b>1,123,418</b>	<b>1,128,774</b>	<b>1,116,591</b>	<b>1,109,440</b>	<b>1,111,359</b>	<b>1,079,989</b>	<b>1,094,306</b>	<b>13,207,821</b>
KW 0-20			367,683	376,771	372,716	380,510	388,073	407,611	403,187	398,975	395,619	398,649	379,954	377,783	4,647,531
S KW Over 20			99	0	0	0	0	187,377	483,240	497,464	323,412	9,745	306	211	1,501,656
N KW Over 20			428,964	422,018	418,630	422,083	440,749	277,061	6,586	896,962	185,301	487,037	440,747	436,570	3,965,879
<b>KW Total</b>			<b>796,746</b>	<b>798,789</b>	<b>791,346</b>	<b>802,593</b>	<b>828,823</b>	<b>872,049</b>	<b>893,023</b>	<b>896,962</b>	<b>904,332</b>	<b>895,431</b>	<b>821,008</b>	<b>814,564</b>	<b>10,115,286</b>
S 0-2000			(308)	0	(5,270)	0	(409)	18,968,119	48,878,725	48,965,183	31,869,175	937,005	50,396	27,330	150,698,955
S Over			(1,415)	0	(21,387)	0	(1,569)	80,004,335	218,439,569	231,763,833	145,257,369	4,147,631	208,301	121,608	679,918,294
N 0-2000			48,050,674	52,277,168	49,542,428	48,269,776	46,803,861	29,943,255	642,072	7,160	17,553,926	46,720,600	47,536,765	48,463,184	435,820,869
N Over			220,998,312	208,447,390	201,042,413	191,921,481	179,445,254	119,970,752	2,868,428	33,882	80,009,509	206,807,671	196,481,241	215,640,054	1,823,667,397
<b>KWH Total</b>			<b>269,057,263</b>	<b>260,724,558</b>	<b>260,558,184</b>	<b>240,191,257</b>	<b>228,247,137</b>	<b>249,896,461</b>	<b>270,829,814</b>	<b>280,770,078</b>	<b>274,699,979</b>	<b>259,612,906</b>	<b>244,276,703</b>	<b>264,252,174</b>	<b>3,090,096,514</b>
<b>Rev</b>			<b>13,989,541</b>	<b>13,876,547</b>	<b>13,389,460</b>	<b>12,986,448</b>	<b>12,507,024</b>	<b>14,267,675</b>	<b>16,205,655</b>	<b>16,616,989</b>	<b>15,776,038</b>	<b>13,918,926</b>	<b>13,171,938</b>	<b>13,990,656</b>	<b>170,596,797</b>
Bills			179.3	177.9	178.9	175	179.3	180.9	180	180.2	172.5	177.5	181.5	182.7	2,145.7
Min Bills			0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.2
BLC			95,115	98,631	96,617	101,321	99,552	100,212	95,087	100,084	102,784	103,626	104,753	105,977	1,203,758
S KW			0	0	0	0	0	0	79,920	85,533	91,715	0	0	0	257,168
N KW			73,877	76,692	74,129	78,134	79,848	83,408	79,920	85,533	91,722	89,667	84,255	83,101	723,117
<b>Total KW</b>			<b>73,877</b>	<b>76,692</b>	<b>74,129</b>	<b>78,134</b>	<b>79,848</b>	<b>83,408</b>	<b>79,920</b>	<b>85,533</b>	<b>91,722</b>	<b>89,667</b>	<b>84,255</b>	<b>83,101</b>	<b>980,284</b>
On-peak kW			0	0	0	0	0	0	73,950	79,427	86,011	0	0	0	239,368
S On-peak kWh			0	0	0	0	0	0	9,265,938	9,572,062	10,425,155	0	0	0	29,263,155
S Mid-peak kWh			0	0	0	0	0	0	14,120,459	15,386,712	16,143,069	0	0	0	45,650,239
S Off-peak kWh			0	0	0	0	0	0	9,024,216	10,546,094	9,926,688	0	0	0	29,486,998
N Mid-peak kWh			20,336,089	19,881,848	19,004,788	20,850,228	19,924,175	19,635,767	0	0	997	22,453,564	21,402,343	20,696,984	184,186,793
N Off-peak kWh			12,722,711	13,384,216	11,080,181	11,671,491	11,093,479	12,804,301	0	0	741	12,725,374	12,575,481	12,900,237	110,956,212
<b>Total kWh</b>			<b>33,058,800</b>	<b>33,266,064</b>	<b>30,084,979</b>	<b>32,521,719</b>	<b>31,017,654</b>	<b>32,440,068</b>	<b>32,410,613</b>	<b>35,504,868</b>	<b>36,496,649</b>	<b>35,178,938</b>	<b>33,977,824</b>	<b>33,597,221</b>	<b>399,555,397</b>
<b>Rev</b>			<b>1,419,959</b>	<b>1,439,985</b>	<b>1,334,967</b>	<b>1,427,609</b>	<b>1,398,796</b>	<b>1,444,591</b>	<b>1,678,337</b>	<b>1,816,511</b>	<b>1,887,627</b>	<b>1,554,856</b>	<b>1,499,747</b>	<b>1,485,033</b>	<b>18,377,818</b>
Bills			2	2	2	2	2	2	2	2	2	2	2	2	24
Min Bills			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
BLC			869	872	928	876	852	702	877	853	772	719	733	808	9,861
S KW			0	0	0	0	0	0	634	643	522	0	0	0	1,989
N KW			484	394	395	493	815	681	834	643	522	491	469	579	4,800
<b>Total kW</b>			<b>484</b>	<b>394</b>	<b>395</b>	<b>493</b>	<b>815</b>	<b>681</b>	<b>834</b>	<b>643</b>	<b>522</b>	<b>491</b>	<b>469</b>	<b>579</b>	<b>6,799</b>
On-peak kW			0	0	0	0	0	0	718	552	435	0	0	0	1,704
S On-peak kWh			0	0	0	0	0	0	59,385	49,307	45,487	0	0	0	154,179
S Mid-peak kWh			0	0	0	0	0	0	108,992	85,168	76,593	0	0	0	270,753
S Off-peak kWh			0	0	0	0	0	0	84,862	76,001	59,360	0	0	0	220,243
N Mid-peak kWh			117,421	102,569	103,809	122,053	143,766	140,249	0	0	98,621	98,621	104,141	115,965	1,048,594
N Off-peak kWh			87,352	86,388	77,788	88,380	113,586	104,545	0	0	72,171	72,171	77,371	87,390	794,971
<b>Total kWh</b>			<b>204,773</b>	<b>188,957</b>	<b>181,597</b>	<b>210,433</b>	<b>257,352</b>	<b>244,794</b>	<b>253,259</b>	<b>210,476</b>	<b>181,440</b>	<b>170,792</b>	<b>181,512</b>	<b>203,355</b>	<b>2,488,740</b>
<b>Rev</b>			<b>8,816</b>	<b>8,009</b>	<b>7,837</b>	<b>9,021</b>	<b>11,567</b>	<b>10,632</b>	<b>13,584</b>	<b>11,192</b>	<b>9,587</b>	<b>7,760</b>	<b>7,998</b>	<b>9,098</b>	<b>118,131</b>

### 2011 Retail Revenue Forecast Derivation

Rate	State	Rate 19S	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sept-11	Oct-11	Nov-11	Dec-11	Total
			1	1	1	1	1	1	1	1	1	1	1	1	12
			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			1,462	1,479	1,403	1,398	1,362	1,364	1,218	1,186	1,291	1,291	1,380	1,332	16,027
			0	0	0	0	0	0	1,038	1,060	1,034	0	0	0	3,132
			1,345	1,359	1,268	1,246	1,242	1,304	1,038	1,060	1,108	1,108	1,334	1,216	11,422
			0	0	0	0	0	0	1,038	1,060	1,034	0	0	0	14,555
			0	0	0	0	0	0	915	915	916	0	0	0	2,822
			0	0	0	0	0	0	128,411	125,160	134,720	0	0	0	388,291
			0	0	0	0	0	0	219,266	230,781	228,701	0	0	0	678,748
			0	0	0	0	0	0	152,764	167,962	153,324	0	0	0	474,050
			412,900	393,271	360,909	369,632	357,606	339,320	43,248,421	43,248,421	44,103,193	0	0	0	130,957,346
			285,358	306,288	244,991	250,512	233,525	256,169	73,313,013	73,313,013	73,611,199	0	0	0	217,542,162
			698,258	699,559	605,900	640,144	591,131	595,489	56,381,194	56,381,194	52,735,832	0	0	0	160,591,605
			30,287	30,287	26,772	27,915	26,159	26,438	172,922,618	172,922,618	170,450,223	163,731,234	175,984,887	166,221,272	1,980,012,782
			110	110	110	111	109	108	110	110	111	110	110	107	1,316
			0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3
			397,352	392,524	392,884	384,628	396,578	401,541	399,910	396,241	398,347	393,907	395,111	394,249	4,743,270
			(254)	0	0	0	0	0	344,363	347,933	359,449	0	0	0	1,051,491
			351,514	334,359	330,598	314,988	323,305	333,853	344,363	347,933	359,449	345,605	350,093	340,635	3,910,000
			351,260	334,359	330,598	314,988	323,305	333,853	320,572	332,983	343,449	345,605	350,093	340,635	4,076,441
			(248)	0	0	0	0	0	43,643,984	43,248,421	44,103,193	0	0	0	98,766
			(38,262)	0	0	0	0	0	70,685,248	73,313,013	73,611,199	0	0	0	130,957,346
			(67,278)	0	0	0	0	0	51,552,363	56,381,194	52,735,832	0	0	0	217,542,162
			(57,774)	0	0	0	0	0	165,881,605	172,922,618	170,450,223	163,731,234	175,984,887	166,221,272	1,980,012,782
			101,220,404	98,218,668	92,563,219	96,981,979	93,472,198	92,292,292	0	0	0	97,807,920	102,868,905	96,418,243	871,843,728
			71,770,368	74,626,034	62,786,174	62,481,889	59,794,268	69,366,764	0	0	0	65,923,414	72,525,982	69,803,029	609,077,921
			172,827,458	172,844,702	155,349,393	159,463,868	153,266,466	161,659,056	165,881,605	172,922,618	170,450,223	163,731,234	175,984,887	166,221,272	1,980,012,782
			6,865,438	6,584,273	6,099,583	6,152,056	6,025,041	6,282,271	7,892,934	7,914,109	7,918,654	6,394,518	6,731,974	6,433,232	80,894,081
			3	3	3	3	3	3	3	3	3	3	3	3	36
			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			7,087	7,471	7,653	7,407	6,108	8,062	8,041	7,598	8,252	7,674	7,154	7,136	89,644
			0	0	0	0	0	0	7,502	6,846	7,431	0	0	0	21,779
			6,389	5,718	6,099	6,226	5,295	7,346	7,502	6,846	7,431	6,737	6,478	6,475	56,762
			6,389	5,718	6,099	6,226	5,295	7,346	7,502	6,846	7,431	6,737	6,478	6,475	78,541
			0	0	0	0	0	0	7,336	6,533	7,251	0	0	0	21,120
			0	0	0	0	0	0	1,106,916	976,255	1,125,683	0	0	0	3,208,853
			0	0	0	0	0	0	1,679,341	1,596,686	1,768,971	0	0	0	5,064,999
			0	0	0	0	0	0	1,392,578	1,373,265	1,398,313	0	0	0	4,164,156
			2,121,585	1,755,286	1,812,929	2,105,670	1,605,633	2,365,135	0	0	0	2,230,857	2,175,430	2,046,838	18,219,363
			1,494,550	1,421,722	1,264,351	1,366,836	1,007,761	1,766,133	0	0	0	1,540,031	1,503,447	1,480,509	12,845,340
			3,616,135	3,177,008	3,077,280	3,472,506	2,613,394	4,131,268	4,178,835	3,946,206	4,312,967	3,770,888	3,678,677	3,527,347	43,502,711
			128,253	114,348	113,561	125,100	97,013	147,490	179,328	167,195	183,511	135,270	131,433	127,056	1,650,558



## 2011 Retail Revenue Forecast Derivation

Rate	State	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total
Rate 24	I	16030.6	16391.7	16304.6	16264	16432.8	16577.4	16936.3	16993.5	16928.9	17150	16776.7	16499.6	67435.1
	I	27.1	13.8	38.1	107.0	100.5	186.5	6.5	5.5	0	45.5	57.2	47.7	131850
		0	0	0	0	0	920.862	1,005.170	895.736	866.817	0	0	0	648.5
		7,004	6,432	11,055	136,200	688,936	920.862	1,005.170	895.736	866.817	708,149	212,304	23,935	3,688,584
		7,004	6,432	11,055	136,200	688,936	920.862	1,005.170	895.736	866.817	708,149	212,304	23,935	1,794,016
		0	0	0	0	0	167,087.354	161,873.652	138,186.998	130,360.967	0	0	0	5,482,600
		0	0	0	0	0	97,886.460	250,170.822	243,926.215	184,590.864	0	0	0	597,508.971
		1,053,914	970,087	1,276,530	15,747,786	116,450,228	284,973.814	412,044.475	382,113.213	314,951.831	147,155.954	21,217,722	1,821,180	776,574.362
		1,053,914	970,087	1,276,530	15,747,786	116,450,228	284,973.814	412,044.475	382,113.213	314,951.831	147,155.954	21,217,722	1,821,180	305,693.401
		114,887	111,402	128,406	943,853	6,619,211	17,785,100	24,950,137	22,939,041	19,708,958	8,351,940	1,253,784	159,787	1,679,776.734
		114,887	111,402	128,406	943,853	6,619,211	17,785,100	24,950,137	22,939,041	19,708,958	8,351,940	1,253,784	159,787	103,066,526
Rate 40	I	1884	1884	1884	1884	1884	1884	1884	1884	1884	1884	1884	1884	23808
		82.6	82.6	82.5	86.2	84.8	83.5	73.9	74.7	72.4	71.6	73.5	74.0	1,500,000
		1,346,223	1,343,670	1,343,340	1,343,371	1,336,227	1,339,368	1,331,230	1,323,091	1,332,228	1,319,848	1,320,956	1,321,389	16,000,941
		89,365	89,196	89,174	89,181	88,706	88,912	88,358	87,820	88,422	87,800	87,676	87,706	1,062,116
		358	358	358	358	358	358	358	358	358	358	358	358	4296
		316,475	300,530	303,616	302,453	299,431	297,029	297,295	295,671	277,537	266,578	255,618	264,480	3,477,113
		14,580	13,864	13,988	13,934	13,785	13,684	13,696	13,622	12,786	12,281	11,776	12,185	160,191
Rate 15	kWh/lamp	324,574	324,969	321,982	325,785	325,713	325,059	324,931	324,287	323,766	324,301	324,173	325,830	3,895,350
	2csc	50,523	53,976	52,270	52,116	51,996	51,847	51,943	52,101	51,801	51,607	51,659	48,470	621,210
	2cst	54,867	57,785	57,771	58,044	57,881	57,886	57,795	58,210	57,783	57,558	57,699	57,813	691,092
	4cst	10,076	10,387	10,179	10,076	10,076	10,384	10,403	10,386	10,382	10,398	9,804	9,146	121,698
	4csc	16,753	17,304	17,101	17,115	17,115	16,872	16,596	16,486	16,590	16,844	16,644	16,831	202,052
	1kHr	70,733	70,014	70,190	70,013	69,087	69,713	71,754	71,828	72,279	70,480	70,101	70,410	846,614
	Total kWh	13,757	14,483	14,120	14,674	14,844	16,121	15,542	16,217	17,088	15,930	15,736	15,567	184,079
	39 1csc	8,322	8,333	8,256	8,353	8,352	8,335	8,332	8,315	8,302	8,315	8,312	8,355	6,562,095
	74 2csc	683	728	706	704	703	701	702	704	700	697	698	689	99,882
	155 4cst	741	781	781	784	782	782	781	787	781	778	780	781	8,395
	157 4csc	65	66	66	65	65	67	67	67	67	67	63	59	11,650,000
	157 4cst	107	110	109	109	109	107	106	105	106	108	108	107	14,170,000
	362 1kHr	451	446	447	446	440	444	457	458	460	449	447	448	23,680,000
	Fac Chg	38	40	39	41	41	45	43	45	47	44	43	43	1,287
	Min Bill	7,025	7,234	7,034	7,118	7,106	7,100	7,243	7,230	7,217	7,043	7,050	7,051	18,670,000
	kWh	20.7	12.8	24.6	16.3	20.3	17.4	17.4	13.4	15.1	20.6	19.8	16.0	21,180,000
	Rev	541,284	548,618	543,614	547,803	546,712	547,882	548,965	549,515	549,689	546,928	545,817	545,068	6,562,095
		93,168	94,399	93,559	94,293	94,131	94,229	94,380	94,453	94,380	94,050	93,986	93,806	1,128,744

## 2011 Retail Revenue Forecast Derivation

Rate	State	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total
Rate 41A														
	29 70 S	36	36	36	37	37	37	37	39	39	39	39	39	452
	39 100 S	14,746	14,732	14,525	14,731	14,731	14,721	14,707	14,741	14,814	14,758	14,760	14,843	176,809
	74 200 S	1,863	1,855	1,733	1,846	1,846	1,837	1,836	1,828	1,828	1,810	1,810	1,826	21,917
	100 250 S	95	95	94	96	96	96	98	101	102	101	101	102	1,179
	157 400 S	70	70	65	66	67	67	67	68	68	67	67	71	814
	Bills	314	314	314	314	314	314	314	314	314	314	314	314	3,768
	Variable Usage Charge	5,190	5,190	5,190	5,190	5,190	5,190	5,190	5,190	5,190	5,190	5,190	5,190	62,280
	kWh	2,005,970	1,947,389	1,876,272	1,943,711	1,833,807	1,866,017	1,870,013	1,877,652	1,900,532	1,915,546	1,968,024	2,013,916	23,018,848
	Rev 41A	135,109	134,924	132,100	134,802	134,816	134,655	134,551	134,787	135,383	134,768	134,778	135,636	1,616,309
	Rev All 41	237,560	233,950	227,516	235,080	225,879	229,087	229,302	229,982	231,808	232,330	235,475	238,779	2,786,746
Rate 41B														
	66 2500 I	0	0	0	0	0	0	0	0	0	0	0	0	0
	68 175 M	8	8	8	8	8	8	8	8	8	8	8	8	96
	155 400 M	7	7	7	7	7	7	7	7	7	7	7	7	70
	388 1000 M	0	0	0	0	0	0	0	0	0	0	0	0	0
	29 70 S	5	5	5	5	5	5	5	5	5	5	5	5	60
	39 100 S	10,767	10,768	10,632	11,433	10,154	10,787	10,779	10,798	10,859	10,810	10,824	10,850	128,462
	74 200 S	450	450	445	448	408	429	429	430	433	432	433	433	5,218
	100 250 S	3,540	3,519	3,142	3,572	3,435	3,502	3,515	3,552	3,504	3,557	3,553	3,557	41,947
	157 400 S	977	958	947	999	928	963	988	999	1,004	999	1,002	1,004	11,769
	Variable Usage Charge	344	344	344	344	344	344	344	344	344	344	344	344	4,128
	Rev 41B	82,696	82,379	79,025	85,962	78,649	82,245	82,535	82,987	82,984	83,068	83,157	83,319	989,036
Rate 41BM														
	39 100 S	0	0	0	0	0	0	0	0	0	0	0	0	0
	74 200 S	0	0	0	0	0	0	0	0	0	0	0	0	0
	100 250 S	16	16	16	16	16	16	16	16	16	16	16	16	182
	157 400 S	9	9	9	9	9	9	9	9	9	9	9	9	230
	Bills	9	9	6	6	6	10	10	10	10	12	12	12	112
	kWh	3,024	3,024	2,992	3,022	3,022	5,538	6,948	5,542	5,571	5,546	5,546	5,553	55,318
	Rev 41BM	313	313	284	287	287	508	612	508	510	525	526	526	5,199
Rate 41M														
	Bills	155	155	159	162	163	161	163	164	169	170	171	171	1,963
	kWh	305,014	252,688	248,292	212,856	180,693	173,424	171,885	173,182	193,366	210,359	261,831	300,292	2,683,882
	Rev 41M	19,442	16,334	16,107	14,029	12,127	11,679	11,604	11,690	12,931	13,949	17,014	19,288	176,204

# 2011 Retail Revenue Forecast Derivation

Rate	State	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total	Rates 6/1/2010
Rate 01	O	13546.5	13531.3	13843.7	13535.2	13502.2	13524.7	13541.3	13509	13544.2	13685.3	13562.1	13599.2	162934.7	8.000000
		81.8	77.9	52.4	58.1	60.2	48.1	46.6	72.5	56.3	61.9	56.1	45.2	718.2	3.000000
		3,702,437	4,410,331	3,975,367	3,576,317	3,486,673	3,621,759	4,063,488	4,101,684	4,298,171	3,947,568	4,179,315	3,640,021	47,023,144	0.057970
		21,328,593	18,206,380	15,234,883	12,196,220	8,408,300	7,675,633	9,784,140	12,506,550	10,119,621	8,150,413	10,625,860	17,602,685	151,819,275	0.071601
		25,031,030	22,616,711	19,210,250	15,772,537	11,894,973	11,297,382	13,847,628	16,608,244	14,417,792	12,097,981	14,805,175	21,242,706	196,842,419	0.000000
		1,850,386	1,667,746	1,432,192	1,199,037	912,363	867,881	1,044,312	1,241,546	1,082,262	922,166	1,111,762	1,560,311	14,901,974	0.000000
Rate 07	O	2,043.7	2,048.2	2,059.7	2,074.7	2,070.5	2,065.3	2,067.8	2,070.7	2,071.5	2,123.8	2,095.8	2,089.4	24,881.1	8.600000
		379.7	380.2	385.6	411.1	402.7	401.5	402.5	408.5	408.0	415.0	413.2	415.1	4,824.1	17.200000
		2,423.4	2,428.4	2,445.3	2,485.8	2,473.2	2,466.8	2,470.3	2,480.2	2,479.5	2,538.8	2,509.0	2,504.5	29,705.2	3.000000
		3.3	4.8	3.5	3.3	2.1	2.3	0.9	1.4	2.7	4.0	5.2	1.7	35.2	0.062473
		0	0	0	0	0	223,654	682,136	688,978	498,301	247	0	0	2,093,316	0.063474
		0	0	0	0	0	184,370	679,911	914,436	526,032	247	0	0	2,304,986	0.062473
		702,224	760,772	705,028	664,166	637,924	487,073	915	3,020	197,730	680,756	654,378	740,186	6,214,174	0.062473
		1,116,600	888,813	785,611	650,028	530,034	385,094	912	4,008	208,734	681,229	817,414	1,161,984	7,230,410	0.070517
		1,818,824	1,649,585	1,490,639	1,314,194	1,167,958	1,280,131	1,363,875	1,610,441	1,430,797	1,362,480	1,471,792	1,902,180	17,842,896	0.000000
		146,726	134,373	123,800	112,253	101,969	110,368	124,200	144,701	126,853	116,018	123,669	153,296	1,518,326	0.000000
Rate 09S	O	386.5	380.9	375.4	367.1	360.5	353.3	349.5	341.5	346.0	353.1	346.9	348.7	4,309.5	9.500000
		559.2	559.5	550.3	531.7	526.7	525.5	523.0	519.7	519.7	525.0	523.0	526.3	6,390.2	16.750000
		945.7	940.4	925.7	898.8	887.2	878.8	873.2	861.2	865.7	878.1	869.9	875.0	10,698.7	5.000000
		0.7	0.8	0.4	0.0	0.1	1.7	0.8	1.0	0.6	1.6	0.1	0.3	8.3	0.000000
		43,131	42,194	43,372	42,435	41,496	42,474	41,106	41,331	41,040	41,914	42,147	42,887	505,535	4.900000
		0	0	0	0	0	9,172	26,179	27,390	19,992	0	0	0	82,732	4.000000
		33,559	32,372	31,587	29,519	27,180	18,038	10	8,448	8,448	32,722	32,668	34,522	280,625	4.120000
		33,559	32,373	31,588	29,519	27,180	27,210	26,188	27,390	28,441	33,722	32,668	34,522	365,359	0.044616
		0	0	0	0	0	2,517,162	8,144,057	8,867,649	6,206,608	(93,092)	0	0	25,642,364	0.040717
		11,978,742	11,039,001	9,871,002	8,210,173	7,060,406	5,201,344	3,645	2,573,759	9,619,384	10,846,626	12,208,753	88,613,835	114,256,218	0.000000
		11,978,742	11,039,001	9,871,002	8,210,173	7,060,406	7,718,506	8,147,702	8,867,649	8,780,366	9,528,282	10,846,626	12,208,753	114,256,218	0.000000
		660,609	616,937	566,527	489,525	432,454	476,769	524,471	562,468	546,989	555,448	609,366	672,951	6,714,498	0.000000
Rate 09P	O	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	60	20.000000
		3,758	3,603	3,535	3,783	3,747	3,864	3,708	3,784	3,716	3,715	3,634	3,487	44,344	0.0
		0	0	0	0	0	0	2,767	2,822	3,007	0	0	0	8,596	4.700000
		3,152	3,055	2,841	2,955	2,881	3,089	2,767	2,822	3,007	2,842	2,741	2,815	26,370	4.350000
		0	0	0	0	0	0	2,687	2,750	2,964	0	0	0	34,966	0.690000
		0	0	0	0	0	0	317,888	333,507	355,324	0	0	0	1,006,729	0.042685
		0	0	0	0	0	0	484,491	524,844	536,224	0	0	0	1,545,559	0.039793
		871,730	841,838	781,368	819,719	754,824	721,715	0	0	0	736,725	722,011	772,931	7,022,860	0.037602
		569,558	596,879	477,035	482,584	438,854	500,928	0	0	0	432,565	434,627	483,793	4,426,824	0.035657
		1,441,288	1,438,717	1,258,403	1,302,303	1,193,678	1,222,643	1,145,715	1,247,651	1,255,838	1,169,290	1,156,638	1,266,724	15,099,088	0.034449
		68,059	68,364	61,080	63,378	59,202	61,175	65,324	69,724	71,092	58,137	57,167	61,197	764,899	0.000000

## 2011 Retail Revenue Forecast Derivation

Rate	State	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total
Rate 09T	O	1	1	1	1	1	1	1	1	1	1	1	1	12
Rate 19P	O	6	6	6	6	6	6	6	6	6	6	6	6	72
Rate 19T	O	1	1	1	1	1	1	1	1	1	1	1	1	12
Bills		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	200.000000
Min Bills		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.000000
BLC		1,152	922	993	1,318	1,069	1,003	1,260	1,215	1,200	1,319	1,093	1,168	13,732
S KW		0	0	0	0	0	0	1,048	1,031	1,036	0	0	0	3,114
N KW		1,095	666	814	1,149	1,026	918	1,048	1,031	1,071	1,071	920	1,009	8,667
Total KW		1,095	666	814	1,149	1,026	918	1,048	1,031	1,071	1,071	920	1,009	11,782
On-Peak kW		0	0	0	0	0	0	0	0	0	0	0	0	0.690000
S On-Peak kWh		0	0	0	0	0	0	0	0	0	0	0	0	0.039977
S Mid-Peak kWh		0	0	0	0	0	0	0	0	0	0	0	0	0.037284
S Off-Peak kWh		0	0	0	0	0	0	0	0	0	0	0	0	0.035523
N On-Peak kWh		182,873	117,537	112,482	190,231	140,547	102,638	0	0	0	148,870	132,432	173,392	1,302,103
N Mid-Peak kWh		131,569	107,299	87,070	120,253	99,715	86,426	0	0	0	73,686	81,650	102,610	890,298
N Off-Peak kWh		314,562	224,836	199,552	310,484	240,262	189,065	209,264	209,552	221,292	223,556	214,082	276,002	2,832,308
Total kWh		15,120	10,430	10,198	15,252	12,387	10,248	12,751	12,556	13,065	12,098	11,128	13,556	148,768
Bills		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	200.000000
Min Bills		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.000000
BLC		31,421	32,927	29,779	28,821	30,753	31,791	30,074	27,958	27,858	28,243	30,572	28,351	358,346
S KW		0	0	0	0	0	0	28,606	27,033	26,951	0	0	0	82,590
N KW		28,394	29,200	26,140	25,394	27,213	29,347	28,606	27,033	26,951	28,833	28,297	25,631	246,450
Total KW		28,394	29,200	26,140	25,394	27,213	29,347	28,606	27,033	26,951	28,833	28,297	25,631	329,040
On-peak kW		0	0	0	0	0	0	0	0	0	0	0	0	0.690000
S On-peak kWh		0	0	0	0	0	0	3,797,705	3,453,505	3,735,554	0	0	0	10,986,763
S Mid-peak kWh		0	0	0	0	0	0	6,379,761	5,873,242	6,550,594	0	0	0	18,803,597
S Off-peak kWh		0	0	0	0	0	0	4,910,404	4,569,275	4,800,863	0	0	0	14,380,542
N On-peak kWh		8,382,482	9,160,268	8,475,578	8,862,918	8,304,009	9,281,142	0	0	0	8,136,145	8,730,308	7,952,340	77,285,191
N Mid-peak kWh		6,339,832	7,207,180	5,999,476	6,388,021	5,902,128	7,400,806	0	0	0	5,902,527	6,788,372	5,804,613	57,732,954
N Off-peak kWh		14,722,314	16,367,448	14,475,054	15,250,939	14,206,137	16,681,948	15,087,870	13,896,021	15,187,011	14,038,672	15,518,680	13,756,953	179,189,047
Total kWh		626,948	684,095	608,413	828,920	605,345	693,514	738,017	683,092	728,855	685,849	650,865	581,417	7,825,120
Bills		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	200.000000
Min Bills		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.000000
BLC		9,003	4,179	8,569	22,566	11,437	6,195	18,651	18,219	17,334	21,497	11,837	15,581	165,068
S KW		0	0	0	0	0	0	18,195	17,533	16,701	0	0	0	52,429
N KW		8,898	2,439	4,609	20,986	11,242	5,918	18,195	17,533	16,701	19,174	11,528	15,326	100,121
Total KW		8,898	2,439	4,609	20,986	11,242	5,918	18,195	17,533	16,701	19,174	11,528	15,326	152,550
On-peak kW		0	0	0	0	0	0	0	0	0	0	0	0	0.690000
S On-peak kWh		0	0	0	0	0	0	18,166	17,390	16,426	0	0	0	51,982
S Mid-peak kWh		0	0	0	0	0	0	2,198,686	1,852,535	2,387,997	0	0	0	6,439,218
S Off-peak kWh		0	0	0	0	0	0	3,959,159	3,595,692	4,513,253	0	0	0	12,068,104
N On-peak kWh		2,393,668	544,509	1,006,426	5,412,139	3,072,709	1,646,021	3,209,134	3,192,790	3,598,917	0	0	0	10,000,842
N Mid-peak kWh		1,846,553	404,898	718,795	4,131,841	2,419,243	1,590,273	0	0	0	0	0	0	25,204,122
N Off-peak kWh		4,239,221	949,407	1,725,221	9,543,980	5,491,952	3,238,294	9,366,978	8,641,017	10,500,168	9,401,771	4,404,888	6,652,969	60,030,997
Total kWh		162,943	39,037	71,782	371,017	209,790	120,397	398,931	369,892	430,541	358,985	178,518	260,758	2,873,601



2011 Retail Revenue Forecast Derivation

Rate	State	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total
Rate 41A		839	839	839	839	839	839	838	836	838	838	838	838	10,061
		165	166	166	166	165	165	165	165	165	165	165	165	9,900,000
		26	26	26	26	26	26	26	26	26	26	26	26	10,940,000
		84	84	83	83	83	83	83	83	83	83	84	84	13,610,000
		14	14	14	14	14	14	14	14	14	14	14	14	0,000,000
		66,171	65,529	63,089	65,115	64,538	63,931	64,188	64,107	64,583	65,169	65,507	66,211	778,108
		9,956	9,957	9,753	9,943	9,944	9,936	9,936	9,936	9,936	9,936	9,950	9,949	119,134
		10,291	10,260	10,051	10,234	10,205	10,153	10,166	10,162	10,185	10,214	10,237	10,270	122,426
Rate 41B		155,400 M												0
		39,100 S												0
		74,200 S												0
		100,250 S												0
		157,400 S												0
		1	1	1	1	1	1	1	1	1	1	1	1	12
		1	1	1	1	1	1	1	1	1	1	1	1	148
		1	1	1	1	1	1	1	1	1	1	1	1	12
		135	135	135	135	135	82	82	82	82	82	82	82	1,249
		1	1	1	1	1	2	2	2	2	2	2	2	19
		3,898	3,282	3,175	3,025	2,422	2,446	2,703	2,622	3,098	3,684	3,865	4,575	38,795
		198	168	163	156	126	135	148	144	167	196	205	239	2,046
		1	1	1	1	1	1	1	1	1	1	1	1	12
		60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	720,000
		54,921	55,148	55,579	56,175	56,945	59,596	61,326	59,090	56,561	54,807	52,166	51,196	673,510
		39,386,440	36,062,408	39,784,047	38,524,195	39,665,707	39,624,511	42,075,363	40,663,092	37,667,121	37,567,216	36,240,611	37,171,405	464,652,076
		1,346,354	1,290,425	1,363,083	1,346,720	1,374,225	1,402,993	1,461,263	1,413,484	1,333,718	1,315,148	1,264,628	1,272,292	16,186,334
		1	1	1	1	1	1	1	1	1	1	1	1	12
		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000
		22,904	23,178	23,895	23,350	23,581	22,320	23,345	22,881	23,148	22,881	23,249	23,486	278,318
		15,842,223	14,367,398	15,944,448	15,450,270	15,860,635	9,659,161	15,917,496	15,740,845	15,009,653	15,582,774	15,359,841	16,024,052	180,758,797
		503,405	478,060	512,202	499,270	508,464	385,072	507,870	501,371	489,720	499,147	486,885	510,822	5,892,296
		1	1	1	1	1	1	1	1	1	1	1	1	12
		44,905	39,738	38,477	32,055	26,822	25,574	26,592	28,269	26,369	32,391	36,558	40,834	398,604
		27,896,545	23,272,401	22,715,786	18,590,950	16,151,630	15,597,710	15,849,666	15,063,852	15,176,116	18,862,047	21,143,195	24,780,102	235,100,000
		891,022	760,513	738,979	609,874	522,086	501,716	514,387	511,489	499,527	617,775	684,373	785,621	7,661,384
		1	1	1	1	1	1	1	1	1	1	1	1	12
		57,000	57,000	57,000	57,000	57,000	37,500	18,000	30,387	49,500	57,000	57,000	57,000	591,387
		38,167,200	34,473,600	38,115,900	36,936,000	38,167,200	24,300,000	12,052,800	20,347,200	32,076,000	38,167,200	36,987,300	38,167,200	387,857,600
		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000
		16,740,000	15,120,000	16,717,500	16,200,000	16,740,000	16,200,000	16,740,000	16,740,000	16,740,000	16,740,000	16,222,500	16,740,000	197,100,000
		2,353,390	2,125,642	2,350,226	2,277,474	2,353,390	1,498,338	743,176	1,254,608	1,977,806	2,353,390	2,280,637	2,353,390	23,921,466
		733,366	686,577	732,735	717,783	733,366	671,958	641,736	670,845	700,158	733,366	718,433	733,366	8,473,767



RECEIVED

2011 JUN -1 PM 2:4

IDAHO PUBLIC  
UTILITIES COMMISSIO

**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION**

**CASE NO. IPC-E-11-08**

**IDAHO POWER COMPANY**

**LARKIN, DI  
TESTIMONY**

**EXHIBIT NO. 30**



## **CLASS COST-OF-SERVICE PROCESS GUIDE**

The following is a technical description of Idaho Power Company's Class Cost of Service study. The methodology for separating costs among classes consists of a three-step process generally referred to as classification, functionalization, and allocation. In all three steps, recognition is given to the way in which the costs are incurred by relating these costs to the way in which the utility is operated to provide electrical service.

### **PROCESS OVERVIEW**

#### **Classification**

The Electric Utility Cost Allocation Manual, published in January of 1992 by the National Association of Regulatory Utility Commissioners, serves as the basis for the Company's classification process. Classification refers to the identification of a cost as being either customer-related, demand-related, or energy-related. These three cost components are used to reflect the fact that an electric utility makes service available to customers on a continuous basis, provides as much service, or capacity, as the customer desires at any point in time, and supplies energy, which provides the customer the ability to do useful work over an extended period of time. These three concepts of availability, capacity, and energy are related to the three components of cost designated as customer, demand, and energy components, respectively. In order to classify a particular cost by component, primary attention is given to whether the cost varies as a result of changes in the number of customers, changes in demand imposed by the customers, or changes in energy used by the customers.

Examples of customer-related costs are the plant investments and expenses that are associated with meters and service drops, meter reading, billing and collection, and customer information and services as well as a portion of the investment in the distribution system. These investments and expenses are made and incurred based on the number of customers, regardless of the amount of energy used, and are therefore generally considered to be fixed costs. Demand-related costs are investments in generation, transmission, and a portion of the distribution plant and the associated operation and maintenance expenses necessary to accommodate the maximum demand imposed on the Company's system. Energy-related costs are generally the variable costs associated with the operation of the generating plants, such as fuel. However, due to the hydro production capability of the Company, a portion of the hydro and thermal generating plant investment has historically been classified as energy-related.

#### **Functionalization**

In addition to classification, costs must be functionalized; that is, identified with utility operating functions. Operating functions recognize the different roles played by the various facilities in the electric utility system. In the Company's accounts, these various roles are already recognized to some degree, particularly in the recording of plant costs as production-, transmission-, or distribution-related. However, this functional breakdown is not in sufficient detail for cost-of-service purposes. Individual plant items are examined and, where possible, the associated investment costs are assigned to one or more operating functions, such as substations, primary

lines, secondary lines and meters. This level of functionalization allows costs to be more equitably allocated among classes of customers.

### **Allocation and Summarization of Results**

Once costs have been classified and functionalized, they are allocated to rate classes based on the appropriate allocation factors. After individual costs have been allocated to the various classes of service, it is possible to total these costs as allocated and arrive at a breakdown of utility rate base and expenses by class. The results are stated in a summary form to measure adequacy of revenues for each class. The measure of adequacy is typically the rate of return earned on rate base compared to the requested rate of return.

### **ASSIGN MODULE AND FUNCTIONALIZED COST MODULE**

The class cost-of-service model is comprised of two separate Microsoft Excel workbooks. The first workbook, called the Assign Module, performs the previously described classification and functionalization processes. This workbook categorizes the Idaho jurisdictional costs identified by FERC account into operating functions, such as production, transmission, distribution, metering, customer service, etc. It also categorizes the functional costs into demand-, energy-, and customer-related classifications. For example, the Assign Module categorizes the Company's investment in steam plant into the production function and the demand- and energy-related classifications.

The second workbook, called the Functionalized Cost Module, or "FC Module" for short, performs the class allocation process. This module allocates the classified and functionalized costs developed in the Assign Module to the various customer classes. For example, the FC Module allocates the demand- and energy-related production costs identified in the Assign Module to each of the Company's customer classes and special contract customers. Each of the major operations performed by this module is shown as a separate worksheet to make the allocation process transparent and easy to understand.

### **CLASSIFICATION**

#### **Steam and Hydro Production**

In the class cost-of-service study all steam and hydro production plants have been classified on a demand and energy basis using the methodology preferred by the Idaho Public Utilities Commission in prior general rate proceedings. The energy portion of the steam and hydro production investment has been determined by use of the Idaho jurisdictional load factor. By application of the load factor ratio to the steam and hydro production plant investment, the energy-related portion is easily determined. The balance of the steam and hydro production plant investment is then classified as demand-related. All other production and transmission plants have been classified as demand-related.

## **PURPA and Purchased Power Expenses**

PURPA and purchased power expenses booked to FERC Account 555 are classified as demand-and energy-related in the same manner as steam and hydro generation plant. Under the previous approach of classifying these expenses as energy only, customers who use a larger proportion of energy with respect to their demand (higher load factors) receive a greater allocation of these expenses than would have occurred if a power plant had been constructed to serve the same loads. For example, if the Company had chosen to build and operate a power plant to serve the same customer loads served by purchased power, the plant would have been classified as both demand and energy. With that said, it is reasonable to classify these expenses as demand- and energy-related in the same manner as the Company's steam and hydro generation plant. Under this methodology, PURPA and purchased power expenses are classified according to the same ratio of demand to energy used in the classification of hydro and steam generation plant.

## **Distribution Plant**

Distribution substation plant Accounts 360, 361, and 362 are classified as demand-related. Distribution plant Accounts 364, 365, 366, 367, and 368 are classified as either demand-related or customer-related using the same fixed and variable ratio computation method utilized in the Company's prior general rate case proceedings. The fixed to variable ratio is updated according to a system capacity utilization measurement based on a three-year average load duration curve.

## **FUNCTIONALIZATION**

### **General Plant**

General plant is functionalized based on total production, transmission, and distribution plant. As a result, a portion of general plant is assigned to each production, transmission, and distribution function based on each function's proportion to the total.

### **Accumulated Provision for Depreciation**

The accumulated provision for depreciation is functionalized using the resulting functionalization of costs for the appropriate plant item. For example, the accumulated depreciation for steam production plant shown is functionalized based on the functionalization of steam production plant in service.

### **Additions to and Reductions from Rate Base**

Deductions from rate base include customer advances for construction and accumulated deferred income taxes. Customer advances are functionalized based on the distribution plant investment against which the advances apply. Accumulated deferred taxes are functionalized based on total plant investment. Additions to rate base consist of fuel inventory, which is functionalized based on energy production, and materials and supplies, which are functionalized based on the appropriate plant function. Deferred conservation expenses are functionalized

based on the Idaho jurisdictional load factor resulting in a specific percentage of the deferred expenses being functionalized to energy production and the remainder being functionalized to demand production.

### **Other Operating Revenue**

Other operating revenue is functionalized based on either the functionalization of the related rate base item or, in the situation where a particular revenue item may be identified with a specific service, the functionalization of the specific service item.

### **O&M Expense**

In general, the basis for the functionalization of O&M expense is the same as that for the associated plant.

### **Labor Components**

For each applicable expense account in each functional group, the labor component is separately functionalized. For example, for Account 535 the labor-related supervision and engineering expense is functionalized based on the cumulative labor as functionalized for Accounts 536 through 540. In a similar fashion, the allocation of supervision and engineering associated with hydraulic maintenance expense, Account 541, is based on the composite labor expense for Accounts 542 through 545. Total functionalized labor expense serves the additional purpose of functionalizing employee pensions and other labor-related taxes and expenses.

### **Depreciation Expense, Taxes Other than Income, and Income Taxes**

Depreciation expense is functionalized based on the function of the associated plant. Taxes other than income are also functionalized based on the function of the source of the tax. Deferred income taxes are functionalized based on plant investment. The functionalization of federal and state income taxes is based on the functionalization of total rate base and expenses.

## **ALLOCATION**

### **Derivation of Peak Demands**

For customers taking service through interval meters, system coincident demands are taken directly from their meter read data. For all other customers coincident demands are estimated through the use of system coincident demand factors. These factors are defined as the ratio of the system coincident demand to the population's average demand. To determine the monthly system coincident peak demands by rate class, each class's monthly system coincident demand factors from the load research sample are applied to the test year monthly average demand values for each class. Similarly, a non-coincident (or "group") demand factor is defined as the ratio of a population's non-coincident peak demand to the population's average demand. To determine the monthly non-coincident peak demands by rate class, each class's monthly non-coincident demand factors from the load research sample are applied to the test year monthly average demand values for each class.

Customers are billed throughout each month and billing periods, or cycles, typically include portions of more than one calendar month. Billing period data is converted into calendar month data using a nonlinear method based on load research data that utilizes actual daily usage patterns. Total daily consumption is assumed to fluctuate in proportion to the fluctuations in the daily consumption of the load research sample customers. This methodology captures the effects of weather on energy consumption and improves the process of determining coincident peak demand responsibility.

### **Marginal Cost Usage**

While the 3CP/12CP methodology eliminates the need for marginal cost weighting in the allocation of production plant costs, this weighting is still necessary to properly seasonalize energy- and transmission-related costs. The use of marginal cost weighting strikes a balance between backward-looking costs already incurred and forward-looking costs to be incurred in the future, and injects into the allocation process recognition of the influence seasonal load profiles have on cost causation.

The marginal costs associated with new resource integration are seasonalized based on the monthly peak-hour generation deficiencies which the Company expects to encounter during the next five years of the planning period based on the 90th percentile water and 70th percentile load criteria used for planning purposes. The relative sizes of the five-year average monthly peak-hour deficiencies identified in the IRP are used to define the share of the annual capacity cost assigned to each month. The marginal costs associated with planned system expansions are seasonalized based on the monthly share of projected peak-hour load growth. The total demand-related transmission marginal costs for each month are then derived by adding the monthly values for both categories of transmission costs.

Updated marginal energy costs are calculated by quantifying the difference in net power supply costs resulting from the addition of 50 megawatts of load to all hours of the Company's base case system simulation run for the five-year planning period. It should be noted that the marginal costs have been used solely for purposes of developing allocation factors and not for purposes of developing the Company's revenue requirement.

### **Production Plant Cost Allocation**

The class cost-of-service study allocates the costs of the Company's generation peaking facilities differently than its base-load resources. Rather than allocating all production plant based on the same allocation factor, this method allocates production plant costs based on the nature of the load being served. Under this approach, production plant costs associated with serving summer peak load are allocated separately from costs associated with serving the base and intermediate load. That is, the costs associated with building and operating combustion turbines, which are used primarily to serve summer peak loads, have been allocated to customers differently than the costs associated with the Company's other generation resources. This method allocates production plant costs associated with serving base and intermediate load using an average of 12 monthly coincident demands ("12CP"), without marginal cost weighting. Using an un-weighted 12CP allocator is appropriate in this case given that fixed

base and intermediate generation costs do not vary greatly between the summer and non-summer seasons. Furthermore, the study allocates fixed generation costs associated with serving peak load using an average of the three coincident peak demands ("3CP") occurring in June, July, and August. This method of allocation isolates the costs associated with peaking resources and allocates those costs according to the load that is causing the investment.

The cost allocation method used in the study is based on the concept that the costs associated with each of the Company's generation resources can be categorized according to the type of loads being served. Utilities typically experience three distinct time-based production costing periods that are driven by customer loads. The costing periods are normally identified as base, intermediate, and peak. The base period is equivalent to a low load or off-peak time period where loads are at the lowest, normally during the nighttime hours. The intermediate time period represents the shoulder hours which are driven by the mid-peak loads that typically occur throughout the winter daytime and in the early morning and late evening during the summer months. The peak category is driven by the peak loads that occur during summer afternoons and evenings. The base and intermediate loads on the Company's system are typically served by the same generation resources. In recognition of that fact, those two categories have been combined for cost allocation purposes. The generation resources that serve the peak loads, i.e., combustion turbines, are normally only utilized for that single purpose. Consistent with that concept, the costs associated with peak-related resources have been segmented into a second category for cost allocation purposes. Using this methodology there is no need for marginal cost weighting because the seasonal nature of the loads is reflected in the allocation factors.

The production plant costs that have been classified as serving base and intermediate load are captured in Accounts 310-316, Steam Production, and Accounts 330-336, Hydraulic Production. The costs identified under the Steam Production category represent the Company's investment in coal-fired generation facilities, and the costs identified under the Hydraulic Production category represent the Company's investment in its hydroelectric generation facilities.

Utilities typically utilize their generation resources to serve customer loads by operating the resources with the lowest operating cost first and as demand grows more costly resources are then dispatched. This is no different for Idaho Power. However, since hydroelectric generation is such a significant portion of the Company's resource stack, stream flow conditions and economics can influence the proportionate share of output provided by steam and hydro resources throughout the year. Since hydroelectric output is highly dependent upon stream flows, steam production is ramped up or down according to the production capability of the hydro. Therefore, throughout the year, hydro and steam production plants are utilized at varying proportions to serve base and intermediate loads according to the production capabilities of the hydro plants. However, the combined monthly output of these two resource types does not vary significantly between the summer and non-summer months as does the output of the combustion turbines.

Accounts 340-346, Other Production, contain the Company's investment in gas-fueled production plant. The production plant investment captured in Accounts 340-346 represents the Company's investment in the combustion turbine generation facilities used to serve peak

demands. The only investment identified as peaking plant is the investment in combustion turbine generation resources that were constructed specifically to meet the summer peak loads.

In the Functionalized Cost Module, the names "D10BS" and "D10BNS" describe the factors used to allocate the production plant associated with serving the base and intermediate loads. The name "D10P" is used to describe the allocation factor used to allocate the production plant associated with serving the peak loads. The D10BS and D10BNS represent the non-weighted average twelve coincident peak demands for the summer and non-summer seasons respectively. The allocator D10P represents the non-weighted average three coincident peak demands for the summer months of June, July, and August.

### **Transmission and Distribution Cost Allocation**

The Company's approach to cost allocation for transmission and distribution facilities is an effective method for equitably assigning costs to customer classes. Under this method, transmission and distribution costs are properly segmented according to the manner in which the costs are imposed on the system. As a result, the cost responsibility of each class can be effectively identified through a combination of direct cost assignment and cost allocation based on the appropriate demand- or customer-based factors.

The allocation factor D13 is used to allocate transmission costs to customer classes. The first step in deriving this factor is to calculate ratios based on the sum of the actual coincident peak demands for each customer class. Second, weighted coincident peak demand values are derived by multiplying the actual monthly coincident peak demands by the monthly transmission marginal costs. Corresponding weighted ratios are then calculated for each customer class. Finally, the actual ratios are averaged with the weighted ratios to derive the non-seasonalized transmission allocation factor D13. The Company applies this "averaging approach" as a rate stability measure intended to mitigate any extreme impacts that the marginal costs may have on cost allocation.

The capacity components of distribution plant, both primary and secondary, are allocated by the non-coincident group peak demands for each customer class identified as demand allocation factors D20, D30, D50, and D60. The customer components of distribution plant, both primary and secondary, are allocated by the average number of customers identified as customer allocation factors C20, C30, C50 and C60.

### **Energy-Related Cost Allocation**

The energy-related cost allocators, E10S and E10NS, are derived by averaging the normalized energy values for each customer class with the normalized energy values weighted by the marginal energy costs. First, summer and non-summer ratios based on each class's proportionate share of the total normalized energy usage for the test year are determined. Next, summer and non-summer ratios based on the monthly normalized energy usage for each customer class weighted by the monthly marginal cost are calculated. Finally, these two values are averaged, resulting in the E10S and E10NS allocators used in this study. This averaging

approach is consistent with the methodology used in the derivation of the demand-related allocation factor D13.

### **Customer Accounting and Customer Assistance Expense Allocation**

The principal customer accounting expenses which require allocation are meter reading expenses, customer records and collections, and uncollectible accounts. The meter reading and customer records and collection expenses are allocated based upon a review of actual practices of the Company in reading meters and preparing monthly bills. The allocation of uncollectible amounts is similarly based upon a review of actual Company data. Customer assistance expenses are allocated based on the average number of customers in each class.

### **State and Federal Income Tax Allocation**

The state and federal income taxes for the Idaho jurisdiction are allocated to each customer class and special contract customer according to each class's allocated share of rate base. Once the state and federal income taxes are allocated to each customer class, they are functionalized based on the functionalization of total rate base and expenses for each class.

### **REVENUE REQUIREMENT AND APPLICATION**

Once all costs have been properly functionalized, classified, and allocated, the Company is able to determine the revenue requirement for each customer class. The sales revenue required includes return on rate base, total operating expenses, and incremental taxes computed using the net-to-gross multiplier.



**BEFORE THE**  
**IDAHO PUBLIC UTILITIES COMMISSION**

**CASE NO. IPC-E-11-08**

**IDAHO POWER COMPANY**

**LARKIN, DI**  
**TESTIMONY**

**EXHIBIT NO. 31**

RECEIVED  
2011 JUN -1 PM 2:47  
IDAHO PUBLIC  
UTILITIES COMMISSION

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A) ALLOCATOR	(B) TOTALS	** PRODUCTION FUNCTION **			----- TRANSMISSION FUNCTION -----			(H) DEMAND DIRECT
			(C) DEMAND	(CC) Peak	(D) ENERGY	(E) POWER SUP	(F) DEMAND	(G) SUBTRANS	
10 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***									
12 INTANGIBLE PLANT									
13 301 ORGANIZATION	P-101P	5,423	997	231	1,164		1,145		0
14 302 FRANCHISES & CONSENTS	P-101P	22,386,104	4,113,939	952,813	4,805,944		4,727,693		225
15 303 MISCELLANEOUS	P-101P	29,585,019	5,436,899	1,259,218	6,351,438		6,248,023		298
17 TOTAL INTANGIBLE PLANT		51,976,545							
19 PRODUCTION PLANT									
20 310-316 STEAM PRODUCTION	P-I-S	897,309,582	413,848,152		483,461,430				
21 330-336 HYDRAULIC PRODUCTION	P-H	672,354,021	310,096,398		362,257,623				
22 340-346 OTHER PRODUCTION	P-O	167,669,826			167,669,826				
24 TOTAL PRODUCTION PLANT		1,737,333,429							
26 TRANSMISSION PLANT									
27 350 LAND & LAND RIGHTS									
28 TRANSMISSION SERVICE	T-100	32,649,189					32,649,189		
29 TRANSMISSION RETAIL	T-100	119,589					119,589		
30 DIRECT ASSIGNMENT	T-Direct								
31 TOTAL ACCOUNT 350		32,768,778							
33 352 STRUCTURES & IMPROVEMENTS									
34 TRANSMISSION SERVICE	T-100	52,313,749					52,313,749		
35 TRANSMISSION RETAIL	T-100	1,608,338					1,608,338		
36 DIRECT ASSIGNMENT	T-Direct								
37 TOTAL ACCOUNT 352		53,922,088							

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**LIST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) \* \* \* \* \* (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)  
 ALLOCATOR SUBSTATION SUBSTATION SUBSTATION PRI LINES SEC LINES LINE TRANS LINE TRANS LINE TRANS LINE TRANS  
 GENERAL DIRECT CIAC DEMAND CUSTOMER DIRECT PRI DMD PRI CUST PRI DIRECT SEC DMD

10 \* \* \* \* \* TABLE 1 - ELECTRIC PLANT IN SERVICE \* \* \* \* \*

	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
12 INTANGIBLE PLANT											
13 301 ORGANIZATION	P-101P	315	35	414	231	25	63	35	24	260	
14 302 FRANCHISES & CONSENTS	P-101P	1,300,168	144,621	1,708,115	952,915	102,671	259,631	144,841	101,001	1,071,895	
15 303 MISCELLANEOUS	P-101P	1,718,275	191,129	2,257,410	1,259,353	135,687	343,122	191,419	133,481	1,416,594	
16											
17 TOTAL INTANGIBLE PLANT											
18											
19 PRODUCTION PLANT											
20 310-316 STEAM PRODUCTION	PI-S										
21 330-336 HYDRAULIC PRODUCTION	PI-H										
22 340-346 OTHER PRODUCTION	PI-O										
23											
24 TOTAL PRODUCTION PLANT											
25											
26 TRANSMISSION PLANT											
27 350 LAND & LAND RIGHTS	T-100										
28 TRANSMISSION SERVICE	T-100										
29 TRANSMISSION RETAIL	T-Direct										
30 DIRECT ASSIGNMENT											
31 TOTAL ACCOUNT 350											
32											
33 352 STRUCTURES & IMPROVEMENTS	T-100										
34 TRANSMISSION SERVICE	T-100										
35 TRANSMISSION RETAIL	T-Direct										
36 DIRECT ASSIGNMENT											
37 TOTAL ACCOUNT 352											

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) (S) (T) (U) (V) (W) (X) (Y)  
 \*\*\*\*\*  
 ALLOCATOR LINE TRANS SEC LINES SEC LINES SERVICES METERS STREET LIGHTS INSTALLATION  
 SEC CUST DEMAND CUSTOMER CUST PREM

10 \*\*\*\*\* TABLE 1 - ELECTRIC PLANT IN SERVICE \*\*\*\*\*

11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	INTANGIBLE PLANT																									
	ORGANIZATION																									
	FRANCHISES & CONSENTS																									
	MISCELLANEOUS																									
	TOTAL INTANGIBLE PLANT																									

13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	
	PRODUCTION PLANT																								
	STEAM PRODUCTION																								
	HYDRAULIC PRODUCTION																								
	OTHER PRODUCTION																								
	TOTAL PRODUCTION PLANT																								

26	27	28	29	30	31	32	33	34	35	36	37
	TRANSMISSION PLANT										
	LAND & LAND RIGHTS										
	TRANSMISSION SERVICE										
	TRANSMISSION RETAIL										
	DIRECT ASSIGNMENT										
	TOTAL ACCOUNT 350										

33	34	35	36	37
	STRUCTURES & IMPROVEMENTS			
	TRANSMISSION SERVICE			
	TRANSMISSION RETAIL			
	DIRECT ASSIGNMENT			
	TOTAL ACCOUNT 352			

P101P	145	73	41	76	140	6	3
P101P	597,983	301,328	168,103	314,447	579,697	23,640	14,433
P101P	790,283	388,229	222,162	415,567	766,116	31,243	19,074

PLS							
PHH							
PHO							

T-100							
T-100							
T-Direct							

T-100							
T-100							
T-Direct							



**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
ALLOCATOR	DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
1	2	3	4	5	6	7
10	***TABLE 1 - ELECTRIC PLANT IN SERVICE***					
11						
12	12 INTANGIBLE PLANT					
13	13 301 ORGANIZATION					
14	14 302 FRANCHISES & CONSENTS					
15	15 303 MISCELLANEOUS					
16	16					
17	17 TOTAL INTANGIBLE PLANT					
18						
19	19 PRODUCTION PLANT					
20	20 310-316 STEAM PRODUCTION					
21	21 330-336 HYDRAULIC PRODUCTION					
22	22 340-346 OTHER PRODUCTION					
23	23					
24	24 TOTAL PRODUCTION PLANT					
25						
26	26 TRANSMISSION PLANT					
27	27 350 LAND & LAND RIGHTS					
28	28 TRANSMISSION SERVICE					
29	29 TRANSMISSION RETAIL					
30	30 DIRECT ASSIGNMENT					
31	31 TOTAL ACCOUNT 350					
32						
33	33 352 STRUCTURES & IMPROVEMENTS					
34	34 TRANSMISSION SERVICE					
35	35 TRANSMISSION RETAIL					
36	36 DIRECT ASSIGNMENT					
37	37 TOTAL ACCOUNT 352					

P101P
P101P
P101P

PLS
PHI
PLO

T-100
T-100
T-Direct

T-100
T-100
T-Direct

IDAHO POWER COMPANY  
 BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION  
 CLASS COST OF SERVICE STUDY  
 FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011  
 FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A) ALLOCATOR	(B) TOTALS	(C) DEMAND Base-load	(CC) Peak	(D) ENERGY	(E) DEMAND POWER SUP	(F) DEMAND TRANS	(G) DEMAND SUBTRANS	(H) DEMAND DIRECT
38									
39									
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50									
51									
52									
53									
54									
55									
56									
57									
58									
59									
60									
61									
62									
	STATION EQUIPMENT								
	TRANSMISSION SERVICE								
	TRANSMISSION RETAIL								
	DIRECT ASSIGNMENT								
	TOTAL ACCOUNT 353								
	TOWERS & FIXTURES								
	TRANSMISSION SERVICE								
	TRANSMISSION RETAIL								
	DIRECT ASSIGNMENT								
	TOTAL ACCOUNT 354								
	POLES & FIXTURES								
	TRANSMISSION SERVICE								
	TRANSMISSION RETAIL								
	DIRECT ASSIGNMENT								
	TOTAL ACCOUNT 355								
	OVERHEAD CONDUCTORS & DEVICES								
	TRANSMISSION SERVICE								
	TRANSMISSION RETAIL								
	DIRECT ASSIGNMENT								
	TOTAL ACCOUNT 356								

321,224,998	321,224,998								
19,196,840	19,196,840								
37,550	37,550								
340,458,388									
141,062,297	141,062,297								
141,062,297									
97,907,251	97,907,251								
34,304	34,304								
434	434								
97,941,990									
165,374,920	165,374,920								
152,963	152,963								
1,687	1,687								
165,528,570									

IDAHO POWER COMPANY  
 BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION  
 LIST OF SERVICE STUDY  
 FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011  
 FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	*****	(I)	*****	(J)	*****	(K)	*****	(L)	*****	(M)	*****	(N)	*****	(O)	*****	(P)	*****	(Q)	*****	(R)
	ALLOCATOR	SUBSTATION	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRI LINES	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD	SEC DMD	SEC DMD

38 STATION EQUIPMENT  
 39 353 TRANSMISSION SERVICE  
 40 TRANSMISSION RETAIL  
 41 DIRECT ASSIGNMENT  
 42 TOTAL ACCOUNT 353  
 43  
 44

T-100
T-100
T-Direct

45 TOWERS & FIXTURES  
 46 354 TRANSMISSION SERVICE  
 47 TRANSMISSION RETAIL  
 48 DIRECT ASSIGNMENT  
 49 TOTAL ACCOUNT 354  
 50  
 51

T-100
T-100
T-Direct

52 355 POLES & FIXTURES  
 53 TRANSMISSION SERVICE  
 54 TRANSMISSION RETAIL  
 55 DIRECT ASSIGNMENT  
 56 TOTAL ACCOUNT 355  
 57

T-100
T-100
T-Direct

58 356 OVERHEAD CONDUCTORS & DEVICES  
 59 TRANSMISSION SERVICE  
 60 TRANSMISSION RETAIL  
 61 DIRECT ASSIGNMENT  
 62 TOTAL ACCOUNT 356

T-100
T-100
T-Direct



**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**

**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) (S) (T) (U) (V) (W) (X) (Y)  
 \* \* \* \* \* (S) \* \* \* \* \* (T) \* \* \* \* \* (U) \* \* \* \* \* (V) \* \* \* \* \* (W) \* \* \* \* \* (X) \* \* \* \* \* (Y) \* \* \* \* \*  
 ALLOCATOR LINE TRANS SEC LINES SEC LINES SERVICES METERS STREET LIGHTS INSTALLATION  
 SEC CUST DEMAND CUSTOMER

STATION EQUIPMENT  
 TRANSMISSION SERVICE  
 TRANSMISSION RETAIL  
 DIRECT ASSIGNMENT  
 TOTAL ACCOUNT 353

T-100
T-100
T-Direct

TOWERS & FIXTURES  
 TRANSMISSION SERVICE  
 TRANSMISSION RETAIL  
 DIRECT ASSIGNMENT  
 TOTAL ACCOUNT 354

T-100
T-100
T-Direct

POLES & FIXTURES  
 TRANSMISSION SERVICE  
 TRANSMISSION RETAIL  
 DIRECT ASSIGNMENT  
 TOTAL ACCOUNT 355

T-100
T-100
T-Direct

OVERHEAD CONDUCTORS & DEVICES  
 TRANSMISSION SERVICE  
 TRANSMISSION RETAIL  
 DIRECT ASSIGNMENT  
 TOTAL ACCOUNT 356

T-100
T-100
T-Direct

1  
2  
3  
4  
5  
6  
7  
8  
9  
38  
39 353  
40  
41  
42  
43  
44  
45  
46 354  
47  
48  
49  
50  
51  
52 355  
53  
54  
55  
56  
57  
58 356  
59  
60  
61  
62

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) (Z) (AA) (AB) (AC) (AD) (AE) (AF) (AG)  
 - - - CUSTOMER ACCOUNTING FUNCTION - - - - - CUSTOMER INFORMATION FUNCTION \* \* \* \* \*  
 ALLOCATOR METER CUSTOMER UNCOLLECT OTHER ASSISTANCE DEMONSTR ADVERTISING OTHER

38 STATION EQUIPMENT  
 39 353  
 40 TRANSMISSION SERVICE  
 41 TRANSMISSION RETAIL  
 42 DIRECT ASSIGNMENT  
 43 TOTAL ACCOUNT 353  
 44  
 45

T-100
T-100
T-Direct

46 354  
 47 TOWERS & FIXTURES  
 48 TRANSMISSION SERVICE  
 49 TRANSMISSION RETAIL  
 50 DIRECT ASSIGNMENT  
 51 TOTAL ACCOUNT 354  
 52

T-100
T-100
T-Direct

52 355  
 53 POLES & FIXTURES  
 54 TRANSMISSION SERVICE  
 55 TRANSMISSION RETAIL  
 56 DIRECT ASSIGNMENT  
 57 TOTAL ACCOUNT 355

T-100
T-100
T-Direct

58 356  
 59 OVERHEAD CONDUCTORS & DEVICES  
 60 TRANSMISSION SERVICE  
 61 TRANSMISSION RETAIL  
 62 DIRECT ASSIGNMENT  
 TOTAL ACCOUNT 356

T-100
T-100
T-Direct

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
	ALLOCATOR	MISCELLANEOUS	REVENUE	OTHER	TRANSFER	INC TAXES	& REVENUES
		DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER

T-100
T-100
T-Direct

STATION EQUIPMENT  
 TRANSMISSION SERVICE  
 TRANSMISSION RETAIL  
 DIRECT ASSIGNMENT  
 TOTAL ACCOUNT 353

T-100
T-100
T-Direct

TOWERS & FIXTURES  
 TRANSMISSION SERVICE  
 TRANSMISSION RETAIL  
 DIRECT ASSIGNMENT  
 TOTAL ACCOUNT 354

T-100
T-100
T-Direct

POLES & FIXTURES  
 TRANSMISSION SERVICE  
 TRANSMISSION RETAIL  
 DIRECT ASSIGNMENT  
 TOTAL ACCOUNT 355

T-100
T-100
T-Direct

OVERHEAD CONDUCTORS & DEVICES  
 TRANSMISSION SERVICE  
 TRANSMISSION RETAIL  
 DIRECT ASSIGNMENT  
 TOTAL ACCOUNT 356

1  
 2  
 3  
 4  
 5  
 6  
 7  
 8  
 9  
 38  
 39 353  
 40  
 41  
 42  
 43  
 44  
 45  
 46 354  
 47  
 48  
 49  
 50  
 51  
 52 355  
 53  
 54  
 55  
 56  
 57  
 58 356  
 59  
 60  
 61  
 62



**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**LIST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) ALLOCATOR SUBSTATION SUBSTATION SUBSTATION PRI LINES SEC LINES LINE TRANS LINE TRANS LINE TRANS (R)  
 (J) DIRECT DIRECT DIRECT DEMAND CUSTOMER DIRECT PRI DMD PRI CUST PRI DIRECT SEC DMD  
 (I) GENERAL (L) (M) (N) (O) (P) (Q) (R)  
 \*\*\*\*\* DISTRIBUTION FUNCTION \*\*\*\*\*  
 \*\*\*\*\* SUBSTATION SUBSTATION SUBSTATION PRI LINES SEC LINES LINE TRANS LINE TRANS LINE TRANS \*\*\*\*\*  
 \*\*\*\*\* SUBSTATION SUBSTATION SUBSTATION PRI LINES SEC LINES LINE TRANS LINE TRANS LINE TRANS \*\*\*\*\*

**TABLE 1 - ELECTRIC PLANT IN SERVICE \*\*\***

Line No.	Description	(A)	(J)	(I)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
63	ROADS & TRAILS											
64	TRANSMISSION SERVICE	T-100										
65	TRANSMISSION RETAIL	T-100										
66	DIRECT ASSIGNMENT	T-Direct										
67	TOTAL ACCOUNT 359											
68	TOTAL TRANSMISSION PLANT											
69												
70												
71												
72												
73	DISTRIBUTION PLANT											
74	LAND & LAND RIGHTS											
75	DISTRIBUTION FUNCTION	D360	51	4,698,700								
76	LESS CIAC	CIAC										(89,641)
77	TOTAL ACCOUNT 360											
78												
79	STRUCTURES & IMPROVEMENTS											
80	DISTRIBUTION FUNCTION	D361	4,908,302	30,771,445								
81	LESS CIAC	CIAC										(6,098,178)
82	TOTAL ACCOUNT 361											
83												
84	STATION EQUIPMENT											
85	DISTRIBUTION FUNCTION	D362	20,541,201	193,324,972								
86	LESS CIAC	CIAC										(24,652,200)
87	TOTAL ACCOUNT 362											
88												
89												
90	POLES, TOWERS & FIXTURES	D364										
91	OVERHEAD CONDUCTORS & DEVICES	D365										
92	UNDERGROUND CONDUIT	D366										
93	UNDERGROUND CONDUCTORS & DEVICES	D367										
94	LINE TRANSFORMERS	D368										
95	SERVICES	SERVICE										
96	METERS	METER										
97	INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST										
98	STREET LIGHTING SYSTEMS	STLIGHT										
99												
100	TOTAL DISTRIBUTION PLANT											

125,381,359 69,947,133 1,228,371  
 64,527,884 35,998,502 1,059,103  
 12,212,327 6,812,953 2,940,452  
 98,461,467 54,929,197 12,839,398  
 45,688,114 25,486,259 17,773,461 188,625,125

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) (S) (T) (U) (V) (W) (X) (Y)  
 ALLOCATOR LINE TRANS SEC LINES (U) DISTRIBUTION FUNCTION (W) STREET LIGHTS (X) INSTALLATION (Y)  
 SEC CUST DEMAND CUSTOMER SERVICES METERS CUST PREM

63 \*\*\* TABLE 1 - ELECTRIC PLANT IN SERVICE \*\*\*

Line No.	Description	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
64	ROADS & TRAILS								
65	TRANSMISSION SERVICE	T-100							
66	TRANSMISSION RETAIL	T-100							
67	DIRECT ASSIGNMENT	T-Direct							
68	TOTAL ACCOUNT 359								
69	TOTAL TRANSMISSION PLANT								
70									
71									
72	73 DISTRIBUTION PLANT								
73	LAND & LAND RIGHTS								
74	DISTRIBUTION FUNCTION	D360							
75	LESS CIAC	CIAC							
76	TOTAL ACCOUNT 360								
77									
78	STRUCTURES & IMPROVEMENTS								
79	DISTRIBUTION FUNCTION	D361							
80	LESS CIAC	CIAC							
81	TOTAL ACCOUNT 361								
82									
83									
84	STATION EQUIPMENT								
85	DISTRIBUTION FUNCTION	D362							
86	LESS CIAC	CIAC							
87	TOTAL ACCOUNT 362								
88									
89									
90	POLES, TOWERS & FIXTURES	D364					10,071,919		
91	OVERHEAD CONDUCTORS & DEVICES	D365					9,143,955		5,618,873
92	UNDERGROUND CONDUIT	D366					17,128,766		5,101,184
93	UNDERGROUND CONDUCTORS & DEVICES	D367					16,681,073		9,555,711
94	LINE TRANSFORMERS	D368							9,305,954
95	SERVICES	SERVICE							55,334,432
96	METERS	METER							102,011,393
97	INSTALLATIONS ON CUSTOMER PREMISES	CUSTOMST							2,539,792
98	STREET LIGHTING SYSTEMS	STLIGHT							4,160,082
99	TOTAL DISTRIBUTION PLANT								
100									

IDAHO POWER COMPANY  
 BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION  
 CLASS COST OF SERVICE STUDY  
 FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011  
 FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

(Z) (AA) (AB) (AC) (AD) (AE) (AF) (AG)  
 - - - CUSTOMER ACCOUNTING FUNCTION - - - - - CUSTOMER INFORMATION FUNCTION \*\*\*\*\*  
 ALLOCATOR METER CUSTOMER UNCOLLECT CUSTOMER  
 READING RECORDS ACCOUNTS OTHER ASSISTANCE DEMONSTR ADVERTISING OTHER

63 \*\*\*\* TABLE 1 - ELECTRIC PLANT IN SERVICE \*\*\*\*

64	ROADS & TRAILS								
65	TRANSMISSION SERVICE	T-100							
66	TRANSMISSION RETAIL	T-100							
67	DIRECT ASSIGNMENT	T-Direct							
68	TOTAL ACCOUNT 359								
69	TOTAL TRANSMISSION PLANT								
70									
71									
72									
73	DISTRIBUTION PLANT								
74	LAND & LAND RIGHTS								
75	DISTRIBUTION FUNCTION	D360							
76	LESS CIAC	CIAC							
77	TOTAL ACCOUNT 360								
78									
79	STRUCTURES & IMPROVEMENTS								
80	DISTRIBUTION FUNCTION	D361							
81	LESS CIAC	CIAC							
82	TOTAL ACCOUNT 361								
83									
84	STATION EQUIPMENT								
85	DISTRIBUTION FUNCTION	D362							
86	LESS CIAC	CIAC							
87	TOTAL ACCOUNT 362								
88									
89									
90	POLES, TOWERS & FIXTURES	D364							
91	OVERHEAD CONDUCTORS & DEVICES	D365							
92	UNDERGROUND CONDUIT	D366							
93	UNDERGROUND CONDUCTORS & DEVICES	D367							
94	LINE TRANSFORMERS	D368							
95	SERVICES	SERVICE							
96	METERS	METER							
97	INSTALLATIONS ON CUSTOMER PREMISES	CUSTOMST							
98	STREET LIGHTING SYSTEMS	STLIGHT							
99									
100	TOTAL DISTRIBUTION PLANT								

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) (AH) (AI) (AJ) (AK) (AL) (AM)  
 ----- MISCELLANEOUS ----- INC TAXES  
 DEMAND ENERGY CUSTOMER REVENUE OTHER TRANSFER

ALLOCATOR

63 \*\*\* TABLE 1 - ELECTRIC PLANT IN SERVICE \*\*\*

64	ROADS & TRAILS							
65	TRANSMISSION SERVICE	T-100						
66	TRANSMISSION RETAIL	T-100						
67	DIRECT ASSIGNMENT	T-Direct						
68	TOTAL ACCOUNT 359							
69	TOTAL TRANSMISSION PLANT							
70								
71								
72								
73	DISTRIBUTION PLANT							
74	LAND & LAND RIGHTS							
75	DISTRIBUTION FUNCTION	D360						
76	LESS CIAC	CIAC						
77	TOTAL ACCOUNT 360							
78								
79	STRUCTURES & IMPROVEMENTS							
80	DISTRIBUTION FUNCTION	D361						
81	LESS CIAC	CIAC						
82	TOTAL ACCOUNT 361							
83								
84	STATION EQUIPMENT							
85	DISTRIBUTION FUNCTION	D362						
86	LESS CIAC	CIAC						
87	TOTAL ACCOUNT 362							
88								
89								
90	POLES, TOWERS & FIXTURES	D364						
91	OVERHEAD CONDUCTORS & DEVICES	D365						
92	UNDERGROUND CONDUIT	D366						
93	UNDERGROUND CONDUCTORS & DEVICES	D367						
94	LINE TRANSFORMERS	D368						
95	SERVICES	SERVICE						
96	METERS	METER						
97	INSTALLATIONS ON CUSTOMER PREMISES	CUSTOM						
98	STREET LIGHTING SYSTEMS	STLIGHT						
99								
100	TOTAL DISTRIBUTION PLANT							



**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) ALLOCATOR	(B) TOTALS	** PRODUCTION FUNCTION **		***** TRANSMISSION FUNCTION *****		(H) DEMAND DIRECT
		(C) DEMAND Base-load	(D) ENERGY	(E) DEMAND POWER SUP	(F) TRANS DEMAND	
101 **** TABLE 1 - ELECTRIC PLANT IN SERVICE ***						
102						
103 GENERAL PLANT						
104 389 LAND & LAND RIGHTS	11,216,674	2,061,311	477,412	2,408,043	2,368,835	113
105 390 STRUCTURES & IMPROVEMENTS	79,070,712	14,530,984	3,365,462	16,975,237	16,698,845	796
106 391 OFFICE FURNITURE & EQUIPMENT	40,368,575	7,418,614	1,718,195	8,666,497	8,525,389	407
107 392 TRANSPORTATION EQUIPMENT	57,445,058	10,556,794	2,445,016	12,332,549	12,131,750	578
108 393 STORES EQUIPMENT	1,433,498	263,437	61,014	307,749	302,739	14
109 394 TOOLS, SHOP & GARAGE EQUIPMENT	5,433,765	998,574	231,278	1,166,544	1,147,550	55
110 395 LABORATORY EQUIPMENT	11,709,858	2,151,944	498,403	2,513,922	2,472,990	118
111 396 POWER OPERATED EQUIPMENT	9,315,111	1,711,857	396,478	1,999,808	1,967,247	94
112 397 COMMUNICATIONS EQUIPMENT	29,846,781	5,485,003	1,270,359	6,407,634	6,303,304	301
113 398 MISCELLANEOUS EQUIPMENT	4,889,169	898,492	208,096	1,049,628	1,032,538	49
114						
115 TOTAL GENERAL PLANT	250,729,201					
116						
117 TOTAL ELECTRIC PLANT IN SERVICE	4,211,227,993	779,573,396	180,553,794	910,705,210	895,877,043	42,719
118						

IDAHO POWER COMPANY  
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION  
LIST OF SERVICE STUDY  
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011  
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
ALLOCATOR	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	SEC LINES	PRI LINES	PRI LINES	DISTRIBUTION FUNCTION	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD
101 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***																		
102 GENERAL PLANT																		
103 LAND & LAND RIGHTS																		
104 389	P-PTD	651,456	72,463	855,860	477,463	51,444	130,089	72,574	50,607	537,078								
105 390	P-PTD	4,592,366	510,822	6,033,290	3,365,822	362,647	917,050	511,599	356,748	3,786,076								
106 391	P-PTD	2,344,576	260,794	3,080,222	1,718,379	185,145	468,188	261,191	182,133	1,932,934								
107 392	P-PTD	3,336,365	371,114	4,383,199	2,445,278	263,464	666,239	371,678	259,178	2,750,593								
108 393	P-PTD	83,256	9,261	109,379	61,020	6,575	16,625	9,275	6,468	68,639								
109 394	P-PTD	315,589	35,104	414,610	231,300	24,921	63,020	35,157	24,516	260,180								
110 395	P-PTD	680,100	75,649	893,491	498,456	53,706	135,809	75,765	52,832	560,693								
111 396	P-PTD	541,014	60,179	710,766	396,519	42,722	108,035	60,270	42,028	446,028								
112 397	P-PTD	1,733,478	192,820	2,277,383	1,270,495	136,888	346,158	193,113	134,662	1,429,128								
113 398	P-PTD	283,959	31,586	373,056	208,118	22,423	56,704	31,634	22,059	234,104								
114 TOTAL GENERAL PLANT																		
115																		
116																		
117 TOTAL ELECTRIC PLANT IN SERVICE		246,376,033	27,405,131	(30,840,019)	323,680,240	180,573,133	19,455,640	49,198,849	27,446,811	19,139,197	203,119,327							
118																		

IDAHO POWER COMPANY  
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION  
CLASS COST OF SERVICE STUDY  
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011  
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
ALLOCATOR	LINE TRANS	SEC LINES	SEC LINES	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
	DEMAND	CUSTOMER	DISTRIBUTION	FUNCTION			
P-PTD	299,623	150,982	84,229	157,556	290,460	11,845	7,232
P-PTD	2,112,157	1,064,330	593,763	1,110,670	2,047,568	83,501	50,979
P-PTD	1,078,336	543,360	303,138	567,039	1,045,361	42,630	26,026
P-PTD	1,534,487	773,238	431,370	806,905	1,487,563	60,664	37,036
P-PTD	38,292	19,296	10,765	20,136	37,121	1,514	924
P-PTD	145,148	73,141	40,804	76,326	140,710	5,738	3,503
P-PTD	312,797	157,620	87,932	164,483	303,232	12,366	7,550
P-PTD	248,828	125,386	69,950	130,845	241,219	9,837	6,008
P-PTD	797,275	401,752	224,127	419,244	772,895	31,519	19,243
P-PTD	130,601	65,811	36,714	68,676	126,607	5,163	3,152
TOTAL GENERAL PLANT							
113 398	113,315,206	57,100,277	31,854,821	59,566,402	109,850,082	4,479,748	2,734,953

101 \*\*\* TABLE 1 - ELECTRIC PLANT IN SERVICE \*\*\*

102	GENERAL PLANT
103	LAND & LAND RIGHTS
104 389	STRUCTURES & IMPROVEMENTS
105 390	OFFICE FURNITURE & EQUIPMENT
106 391	TRANSPORTATION EQUIPMENT
107 392	STORES EQUIPMENT
108 393	TOOLS, SHOP & GARAGE EQUIPMENT
109 394	LABORATORY EQUIPMENT
110 395	POWER OPERATED EQUIPMENT
111 396	COMMUNICATIONS EQUIPMENT
112 397	MISCELLANEOUS EQUIPMENT
113 398	TOTAL GENERAL PLANT

114  
115  
116  
117 TOTAL ELECTRIC PLANT IN SERVICE  
118

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) ALLOCATOR  
 (Z) - - - CUSTOMER ACCOUNTING FUNCTION - - -  
 (AA) METER CUSTOMER UNCOLLECT  
 (AB) READING RECORDS ACCOUNTS  
 (AC) OTHER  
 (AD) CUSTOMER ASSISTANCE  
 (AE) DEMONSTR  
 (AF) ADVERTISING  
 (AG) OTHER

101 \*\*\* TABLE 1 - ELECTRIC PLANT IN SERVICE \*\*\*

102	GENERAL PLANT								
103	LAND & LAND RIGHTS								
104	STRUCTURES & IMPROVEMENTS								
105	OFFICE FURNITURE & EQUIPMENT								
106	TRANSPORTATION EQUIPMENT								
107	STORES EQUIPMENT								
108	TOOLS, SHOP & GARAGE EQUIPMENT								
109	LABORATORY EQUIPMENT								
110	POWER OPERATED EQUIPMENT								
111	COMMUNICATIONS EQUIPMENT								
112	MISCELLANEOUS EQUIPMENT								
113	TOTAL GENERAL PLANT								
114									
115									
116									
117	TOTAL ELECTRIC PLANT IN SERVICE								
118									

P-PTD
P-PTD
P-PTD
P-PTD
P-PTD
P-PTD
P-PTD
P-PTD
P-PTD
P-PTD

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(AH) (AI) (AJ) (AK) (AL) (AM)  
 DEMAND ENERGY CUSTOMER REVENUE OTHER INC TAXES  
 & REVENUES  
 TRANSFER

(A)  
ALLOCATOR

101 \*\*\* TABLE 1 - ELECTRIC PLANT IN SERVICE \*\*\*

102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118
	GENERAL PLANT	LAND & LAND RIGHTS	STRUCTURES & IMPROVEMENTS	OFFICE FURNITURE & EQUIPMENT	TRANSPORTATION EQUIPMENT	STORES EQUIPMENT	TOOLS, SHOP & GARAGE EQUIPMENT	LABORATORY EQUIPMENT	POWER OPERATED EQUIPMENT	COMMUNICATIONS EQUIPMENT	MISCELLANEOUS EQUIPMENT	TOTAL GENERAL PLANT				
104 389																
105 390																
106 391																
107 392																
108 393																
109 394																
110 395																
111 396																
112 397																
113 398																
114																
115																
116																
117	TOTAL ELECTRIC PLANT IN SERVICE															
118																

P-PTD
P-PTD
P-PTD
P-PTD
P-PTD
P-PTD
P-PTD
P-PTD
P-PTD
P-PTD
P-PTD

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A)	(B)	** PRODUCTION FUNCTION **			----- TRANSMISSION FUNCTION -----			(H)
ALLOCATOR	TOTALS	(C)	(CC)	(D)	(E)	(F)	(G)	(H)
		DEMAND	DEMAND	ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
		Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT

119 \*\*\* TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION \*\*\*

120								
121	PRODUCTION PLANT							
122	310-316 STEAM PRODUCTION			229,467,611	268,066,291			
123	330-336 HYDRAULIC PRODUCTION			152,401,412	178,036,809			
124	340-346 OTHER PRODUCTION				29,498,036			
125	TOTAL PRODUCTION PLANT			857,470,159				
126								
127	TRANSMISSION PLANT							
128	350 LAND & LAND RIGHTS					5,408,697		
129	352 STRUCTURES & IMPROVEMENTS					20,079,448		
130	353 STATION EQUIPMENT					94,225,637		10,393
131	354 TOWERS & FIXTURES					39,458,427		
132	355 POLES & FIXTURES					49,278,436		218
133	356 OVERHEAD CONDUCTORS & DEVICES					51,257,689		522
134	359 ROADS & TRAILS					247,059		
135	TOTAL TRANSMISSION PLANT					259,965,798		
136								
137	DISTRIBUTION PLANT							
138	360 LAND & LAND RIGHTS							
139	361 STRUCTURES & IMPROVEMENTS							
140	362 STATION EQUIPMENT							
141	364 POLES, TOWERS & FIXTURES							
142	365 OVERHEAD CONDUCTORS & DEVICES							
143	366 UNDERGROUND CONDUIT							
144	367 UNDERGROUND CONDUCTORS & DEVICES							
145	368 LINE TRANSFORMERS							
146	369 SERVICES							
147	370 METERS							
148	371 INSTALLATIONS ON CUSTOMER PREMISES							
149	373 STREET LIGHTING SYSTEMS							
150	TOTAL DISTRIBUTION PLANT							
151								

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**STATE OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
	ALLOCATOR	GENERAL	SUBSTATION DIRECT	SUBSTATION DIRECT	DEMAND	CUSTOMER	CIAC	DIRECT	PRIDMD	PRICUST	PRIDIRECT	SEC DMD
119	<b>*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***</b>											
120												
121	PRODUCTION PLANT											
122	310-316 STEAM PRODUCTION											
123	330-336 HYDRAULIC PRODUCTION											
124	340-346 OTHER PRODUCTION											
125	TOTAL PRODUCTION PLANT											
126												
127	TRANSMISSION PLANT											
128	350 LAND & LAND RIGHTS											
129	352 STRUCTURES & IMPROVEMENTS											
130	353 STATION EQUIPMENT											
131	354 TOWERS & FIXTURES											
132	355 POLES & FIXTURES											
133	356 OVERHEAD CONDUCTORS & DEVICES											
134	359 ROADS & TRAILS											
135	TOTAL TRANSMISSION PLANT											
136												
137	DISTRIBUTION PLANT											
138	360 LAND & LAND RIGHTS											
139	361 STRUCTURES & IMPROVEMENTS											
140	362 STATION EQUIPMENT											
141	364 POLES, TOWERS & FIXTURES											
142	365 OVERHEAD CONDUCTORS & DEVICES											
143	366 UNDERGROUND CONDUIT											
144	367 UNDERGROUND CONDUCTORS & DEVICES											
145	368 LINE TRANSFORMERS											
146	369 SERVICES											
147	370 METERS											
148	371 INSTALLATIONS ON CUSTOMER PREMISES											
149	373 STREET LIGHTING SYSTEMS											
150	TOTAL DISTRIBUTION PLANT											
151												

61,541,193	34,332,297	602,924
22,664,487	12,643,952	371,995
3,060,216	1,707,218	736,831
34,738,328	19,379,647	4,529,886
15,274,326	8,521,166	5,941,975
		63,060,639





IDAHO POWER COMPANY  
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION  
CLASS COST OF SERVICE STUDY  
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011  
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

(Z) (AA) (AB) (AC) (AD) (AE) (AF) (AG)  
- - - CUSTOMER ACCOUNTING FUNCTION - - - \*\*\*\*\*CUSTOMER INFORMATION FUNCTION\*\*\*\*\*  
METER CUSTOMER UNCOLLECT CUSTOMER  
READING RECORDS ACCOUNTS OTHER ASSISTANCE DEMONSTR ADVERTISING OTHER

(A) ALLOCATOR  
119 \*\*\*\*\* TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION \*\*

120						
121	PRODUCTION PLANT					
122	310-316	STEAM PRODUCTION	PI-S			
123	330-336	HYDRAULIC PRODUCTION	PI-H			
124	340-346	OTHER PRODUCTION	PI-O			
125		TOTAL PRODUCTION PLANT				
126						
127	TRANSMISSION PLANT					
128	350	LAND & LAND RIGHTS				
129	352	STRUCTURES & IMPROVEMENTS				
130	353	STATION EQUIPMENT				
131	354	TOWERS & FIXTURES				
132	355	POLES & FIXTURES				
133	356	OVERHEAD CONDUCTORS & DEVICES				
134	359	ROADS & TRAILS				
135		TOTAL TRANSMISSION PLANT				
136						
137	DISTRIBUTION PLANT					
138	360	LAND & LAND RIGHTS				
139	361	STRUCTURES & IMPROVEMENTS				
140	362	STATION EQUIPMENT				
141	364	POLES, TOWERS & FIXTURES				
142	365	OVERHEAD CONDUCTORS & DEVICES				
143	366	UNDERGROUND CONDUIT				
144	367	UNDERGROUND CONDUCTORS & DEVICES				
145	368	LINE TRANSFORMERS				
146	369	SERVICES				
147	370	METERS				
148	371	INSTALLATIONS ON CUSTOMER PREMISES				
149	373	STREET LIGHTING SYSTEMS				
150		TOTAL DISTRIBUTION PLANT				
151						

T-350
T-352
T-353
T-354
T-355
T-356
T-359

D360N
D361N
D362N



**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A) ALLOCATOR	(B) TOTALS	** PRODUCTION FUNCTION **		----- TRANSMISSION FUNCTION -----		----- DEMAND FUNCTION -----		(H) DEMAND DIRECT
			(C) Base-load	(CC) Peak	(D) ENERGY	(E) POWER SUP	(F) TRANS	(G) SUBTRANS	
152 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***									
153									
154 GENERAL PLANT			0	0	0	0	0	0	0
155 LAND & LAND RIGHTS	P-PTD	21,342,677	3,922,187	908,402	4,581,937		4,507,333		215
156 STRUCTURES & IMPROVEMENTS	P-PTD	25,091,854	4,611,181	1,067,977	5,386,826		5,299,117		253
157 OFFICE FURNITURE & EQUIPMENT	P-PTD	18,603,448	3,418,793	791,813	3,993,867		3,928,839		187
158 TRANSPORTATION EQUIPMENT	P-PTD	514,988	94,640	21,919	110,560		108,760		5
159 STORES EQUIPMENT	P-PTD	2,446,541	449,606	104,131	525,234		516,682		25
160 TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	5,569,023	1,023,431	237,033	1,195,582		1,176,115		56
161 LABORATORY EQUIPMENT	P-PTD	3,760,113	691,004	160,040	807,237		794,094		38
162 POWER OPERATED EQUIPMENT	P-PTD	15,646,015	2,875,300	665,936	3,358,953		3,304,262		158
163 COMMUNICATIONS EQUIPMENT	P-PTD	2,062,902	379,104	87,803	442,873		435,662		21
164 MISCELLANEOUS EQUIPMENT	P-PTD	95,037,560							
165 TOTAL GENERAL PLANT									
166									
167 AMORTIZATION OF DISALLOWED COSTS	P101P	6,533,200	1,200,619	278,071	1,402,575		1,379,738		66
168									
169 TOTAL ACCUM PROVISION DEPRECIATION		1,702,069,875	400,534,886	33,821,160	467,908,743		281,405,266		12,157
170									
171 AMORTIZATION OF OTHER UTILITY PLANT									
172 INTANGIBLE PLANT	P101P	5,726,785	1,052,423	243,747	1,229,451		1,209,433		58
173 HYDRAULIC PRODUCTION	PI-H	14,635,799	6,750,177		7,885,622				
174									
175 TOTAL AMORT OF OTHER UTILITY PLANT		20,362,584	7,802,600	243,747	9,115,073		1,209,433		58
176									
177 TOTAL ACCUM PROVISION FOR DEPR		1,722,432,459	408,337,486	34,064,907	477,023,816		282,614,698		12,215
178 & AMORTIZATION OF OTHER UTILITY PLANT									
179									

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**LIST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
	ALLOCATOR	SUBSTATION GENERAL	SUBSTATION DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	SEC LINES	TRANS	LINE TRANS	LINE TRANS
								PRI DMND	PRI CUST	PRI DIRECT	SEC DMD
152 ***	<b>TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION **</b>										
153	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0
154	LAND & LAND RIGHTS										
155	389 STRUCTURES & IMPROVEMENTS	1,239,566	137,881	0	1,628,499	908,499	97,885	247,529	138,090	96,293	1,021,933
156	390 OFFICE FURNITURE & EQUIPMENT	1,457,315	162,101		1,914,570	1,068,091	115,080	291,011	162,348	113,208	1,201,452
157	391 TRANSPORTATION EQUIPMENT	1,080,474	120,184		1,419,489	791,897	85,322	215,760	120,367	83,934	890,773
158	392 STORES EQUIPMENT	29,910	3,327		39,295	21,922	2,362	5,973	3,332	2,324	24,659
159	393 TOOLS, SHOP & GARAGE EQUIPMENT	142,083	15,805		186,677	104,142	11,221	28,375	15,829	11,038	117,146
160	394 LABORATORY EQUIPMENT	323,445	35,978		424,930	237,058	25,542	64,569	36,032	25,126	266,657
161	395 POWER OPERATED EQUIPMENT	218,384	24,292		286,906	160,058	17,245	43,609	24,328	16,965	180,042
162	396 COMMUNICATIONS EQUIPMENT	908,708	101,078		1,193,829	666,008	71,758	181,460	101,232	70,591	749,165
163	397 MISCELLANEOUS EQUIPMENT	119,812	13,327		157,404	87,812	9,461	23,925	13,347	9,307	98,776
164	398 TOTAL GENERAL PLANT										
165											
166	AMORTIZATION OF DISALLOWED COSTS	379,443	42,207		488,499	278,100	29,964	75,771	42,271	29,476	312,824
167											
168	TOTAL ACCUM PROVISION DEPRECIATION	56,673,632	1,234,390		129,754,324	72,386,701	6,707,475	16,452,328	9,178,344	6,400,238	67,924,065
169											
170	AMORTIZATION OF OTHER UTILITY PLANT										
171											
172	INTANGIBLE PLANT	332,607	36,997		436,968	243,773	26,265	66,418	37,053	25,838	274,211
173	HYDRAULIC PRODUCTION										
174											
175	TOTAL AMORT OF OTHER UTILITY PLANT	332,607	36,997		436,968	243,773	26,265	66,418	37,053	25,838	274,211
176											
177	TOTAL ACCUM PROVISION FOR DEPR	57,006,240	1,271,387		130,191,292	72,630,474	6,733,740	16,518,747	9,215,397	6,426,076	68,198,276
178	& AMORTIZATION OF OTHER UTILITY PLANT										
179											

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
	ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
		0	0	0	0	0	0	0
153	GENERAL PLANT	0	0	0	0	0	0	0
154	LAND & LAND RIGHTS	570,111	287,283	160,268	299,791	552,677	22,538	13,760
155	STRUCTURES & IMPROVEMENTS	670,260	337,748	188,421	352,454	649,764	26,498	16,177
156	OFFICE FURNITURE & EQUIPMENT	496,940	250,411	139,698	261,314	481,744	19,646	11,994
157	TRANSPORTATION EQUIPMENT	13,756	6,932	3,867	7,234	13,336	544	332
158	STORES EQUIPMENT	65,353	32,932	18,372	34,365	63,354	2,584	1,577
159	TOOLS, SHOP & GARAGE EQUIPMENT	148,761	74,962	41,819	78,226	144,212	5,881	3,590
160	LABORATORY EQUIPMENT	100,441	50,613	28,236	52,817	97,370	3,971	2,424
161	POWER OPERATED EQUIPMENT	417,940	210,603	117,490	219,772	405,160	16,523	10,087
162	COMMUNICATIONS EQUIPMENT	55,105	27,768	15,491	28,977	53,420	2,178	1,330
163	MISCELLANEOUS EQUIPMENT							
164	TOTAL GENERAL PLANT	174,517	87,940	49,060	91,769	169,180	6,899	4,212
165	AMORTIZATION OF DISALLOWED COSTS							
166	TOTAL ACCUM PROVISION DEPRECIATION	37,893,142	19,699,964	10,990,119	36,770,677	40,960,646	3,255,511	2,106,108
167	AMORTIZATION OF OTHER UTILITY PLANT							
168	INTANGIBLE PLANT	152,975	77,085	43,004	80,442	148,297	6,048	3,692
169	HYDRAULIC PRODUCTION							
170	TOTAL AMORT OF OTHER UTILITY PLANT	152,975	77,085	43,004	80,442	148,297	6,048	3,692
171	TOTAL ACCUM PROVISION FOR DEPR	38,046,117	19,777,050	11,033,123	36,851,118	41,108,943	3,261,558	2,109,800
172	& AMORTIZATION OF OTHER UTILITY PLANT							
173								
174								
175								
176								
177								
178								
179								

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**  
 (Z) (AA) (AB) (AC) (AD) (AE) (AF) (AG)  
 - - - CUSTOMER ACCOUNTING FUNCTION - - - \*\*\*\*\*CUSTOMER INFORMATION FUNCTION \*\*\*\*\*  
 METER CUSTOMER UNCOLLECT CUSTOMER ASSISTANCE DEMONSTR ADVERTISING OTHER  
 ALLOCATOR READING RECORDS ACCOUNTS OTHER ASSISTANCE DEMONSTR ADVERTISING OTHER

152 \*\*\* TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION \*\*

153	GENERAL PLANT								
154	LAND & LAND RIGHTS								P-PTD
155	STRUCTURES & IMPROVEMENTS								P-PTD
156	OFFICE FURNITURE & EQUIPMENT								P-PTD
157	TRANSPORTATION EQUIPMENT								P-PTD
158	STORES EQUIPMENT								P-PTD
159	TOOLS, SHOP & GARAGE EQUIPMENT								P-PTD
160	LABORATORY EQUIPMENT								P-PTD
161	POWER OPERATED EQUIPMENT								P-PTD
162	COMMUNICATIONS EQUIPMENT								P-PTD
163	MISCELLANEOUS EQUIPMENT								P-PTD
164	TOTAL GENERAL PLANT								P-PTD
165									
166	AMORTIZATION OF DISALLOWED COSTS								P101P
167	TOTAL ACCUM PROVISION DEPRECIATION								
168									
169									
170									
171	AMORTIZATION OF OTHER UTILITY PLANT								
172	INTANGIBLE PLANT								P101P
173	HYDRAULIC PRODUCTION								Pi-H
174									
175	TOTAL AMORT OF OTHER UTILITY PLANT								
176									
177	TOTAL ACCUM PROVISION FOR DEPR								
178	& AMORTIZATION OF OTHER UTILITY PLANT								
179									



**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A) ALLOCATOR	(B) TOTALS	(C) DEMAND Base-load	(CC) ** PRODUCTION FUNCTION **	(D) ENERGY	(E) DEMAND	(F) TRANS SUBTRANS	(G) FUNCTION DEMAND	(H) DIRECT DEMAND
--	------------------	---------------	----------------------------	-----------------------------------	---------------	---------------	--------------------------	---------------------------	-------------------------

180 \*\*\* TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE \*\*\*

181 182 NET ELECTRIC PLANT IN SERVICE 2,488,795,534 371,235,910 146,488,887 433,681,395 613,262,345 30,505

183 LESS:

184 252 CUSTOMER ADVANCES FOR CONSTRUCTION

	PI-SHO	0	0	0	0	0			
	CUSTADV	17,241,279	0	0	0	0			
		17,241,279	0	0	0	0			

185 POWER SUPPLY

186 OTHER

187 TOTAL CUST ADV FOR CONSTRUCTION

188

189 ACCUMULATED DEFERRED INCOME TAXES

	CUSTADV	(6,111,867)	(2,825,142)	(654,320)	(3,300,358)	(3,246,621)	(155)	(155)	(155)
	P111P	(15,203,153)							
	P111P	280,093,078	52,048,591	12,054,760	60,803,669	59,813,659	2,852	2,852	2,852
	P111P	18,592,365	3,454,946	800,186	4,036,101	3,970,385	189	189	189
	P111P	277,370,423	52,678,395	12,200,627	61,539,412	60,537,423	2,887	2,887	2,887

190 ADIT - CUST ADVANCE RELATED

191 ADIT - OTHER

192 281 ACCELERATED AMORTIZATION

193 282 OTHER PROPERTY

194 283 OTHER

195 TOTAL ACCUMULATED DEFERRED INCOME TAXES

196

197 NET ELECTRIC PLANT IN SERVICE 2,194,183,831 318,557,515 134,286,261 372,141,983 552,724,922 27,618

198 ADD:

199 WORKING CAPITAL

200 151 FUEL INVENTORY

201 154 PLANT MATERIALS & SUPPLIES

202 PRODUCTION - GENERAL

203 TRANSMISSION - GENERAL

204 DISTRIBUTION - GENERAL

205 OTHER-UNCLASSIFIED

206 TOTAL ACCOUNT 154

207 165 PREPAID ITEMS

208 AD VALOREM TAXES

209 OTHER PROD-RELATED PP

210 INSURANCE

211 PENSION EXPENSE

212 PREPAID RETIREE BENEFITS

213 MISC PREPAYMENTS

214 TOTAL ACCOUNT 165

215 WORKING CASH ALLOWANCE

216

217 TOTAL WORKING CAPITAL 68,349,390 6,492,082 1,503,604 31,934,234 13,539,440 646

218 NET ELECTRIC PLANT IN SERVICE 2,262,533,221 325,049,597 135,791,865 404,076,216 566,264,362 28,264





**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) (S) (T) (U) (V) (W) (X) (Y)  
 ALLOCATOR LINE TRANS SEC LINES SEC LINES SERVICES METERS STREET INSTALLATION  
 SEC CUST DEMAND CUSTOMER METERS LIGHTS CUST PREM

180 \*\*\* TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE \*\*\*

181	182	NET ELECTRIC PLANT IN SERVICE	75,269,089	37,323,228	20,821,698	22,735,283	68,741,139	1,218,189	625,153
183	LESS:								
184	184	252 CUSTOMER ADVANCES FOR CONSTRUCTION							
185		POWER SUPPLY							
186		OTHER	2,280,858	1,272,434	2,843,086		39,479		(2,413)
187		TOTAL CUST ADV FOR CONSTRUCTION	2,280,858	1,272,434	2,843,086		39,479		(2,413)
188									
189	189	ACCUMULATED DEFERRED INCOME TAXES							
190	190	ADIT - CUST ADVANCE RELATED	(808,542)	(451,065)	(1,007,847)		(13,995)		856
191		ADIT - OTHER	(410,650)	(206,929)	(115,441)	(215,939)	(398,092)		(9,911)
192	192	281 ACCELERATED AMORTIZATION							
193	193	282 OTHER PROPERTY	7,565,544	3,812,327	2,126,802	3,978,315	7,334,193	299,092	182,600
194	194	283 OTHER	502,195	253,059	141,176	264,077	486,838	19,854	12,121
195		TOTAL ACCUMULATED DEFERRED INCOME TAXES	7,657,089	3,049,916	1,701,472	3,018,607	7,422,939	288,717	185,665
196									
197	197	NET ELECTRIC PLANT IN SERVICE	67,612,000	31,992,454	17,847,792	16,873,591	61,318,199	889,994	441,901
198	198	ADD:							
199	199	WORKING CAPITAL							
200	200	151 FUEL INVENTORY							
201	201	154 PLANT MATERIALS & SUPPLIES							
202		PRODUCTION - GENERAL							
203		TRANSMISSION - GENERAL							
204		DISTRIBUTION - GENERAL	1,016,887	512,416	285,864	534,726	985,791	40,201	24,543
205		OTHER-UNCLASSIFIED	125,960	63,472	35,410	66,236	122,108	4,980	3,040
206		TOTAL ACCOUNT 154							
207	207	165 PREPAID ITEMS							
208		AD VALOREM TAXES							
209		OTHER PROD-RELATED PP							
210		INSURANCE							
211		PENSION EXPENSE							
212		PREPAID RETIREE BENEFITS							
213		MISC PREPAYMENTS							
214		TOTAL ACCOUNT 165							
215		WORKING CASH ALLOWANCE							
216									
217		TOTAL WORKING CAPITAL	1,142,847	575,888	321,274	600,962	1,107,899	45,181	27,584
218									
219		NET ELECTRIC PLANT IN SERVICE	68,754,847	32,568,343	18,169,066	17,474,553	62,426,099	935,174	469,485



**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) (AH) (AI) (AJ) (AK) (AL) (AM)  
 ----- MISCELLANEOUS ----- INC TAXES  
 DEMAND ENERGY CUSTOMER REVENUE OTHER TRANSFER

ALLOCATOR

130 \*\*\* TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE \*\*\*

181	182	NET ELECTRIC PLANT IN SERVICE				
183	183	LESS:				
184	252	CUSTOMER ADVANCES FOR CONSTRUCTION				
185		POWER SUPPLY				
186		OTHER				
187		TOTAL CUST ADV FOR CONSTRUCTION				
188						
189		ACCUMULATED DEFERRED INCOME TAXES				
190	190	ADIT - CUST ADVANCE RELATED				
191		ADIT - OTHER				
192	281	ACCELERATED AMORTIZATION				
193	282	OTHER PROPERTY				
194	283	OTHER				
195		TOTAL ACCUMULATED DEFERRED INCOME TAXES				
196						
197		NET ELECTRIC PLANT IN SERVICE				
198		ADD:				
199		WORKING CAPITAL				
200	151	FUEL INVENTORY				
201	154	PLANT MATERIALS & SUPPLIES				
202		PRODUCTION - GENERAL				
203		TRANSMISSION - GENERAL				
204		DISTRIBUTION - GENERAL				
205		OTHER-UNCLASSIFIED				
206		TOTAL ACCOUNT 154				
207	165	PREPAID ITEMS				
208		AD VALOREM TAXES				
209		OTHER PROD-RELATED PP				
210		INSURANCE				
211		PENSION EXPENSE				
212		PREPAID RETIREE BENEFITS				
213		MISC PREPAYMENTS				
214		TOTAL ACCOUNT 165				
215		WORKING CASH ALLOWANCE				
216						
217		TOTAL WORKING CAPITAL				
218						
219		NET ELECTRIC PLANT IN SERVICE				

PLSHO
CUSTADV

CUSTADV
P111P
P111P
P111P
P111P

KWH-S
-------

PLSHO
T-PLT
D3601
P110P

LABOR
LABOR
LABOR
LABOR
LABOR
LABOR
O&M-T

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) ALLOCATOR  
 (B) TOTALS  
 (C) \*\* PRODUCTION FUNCTION \*\*  
 (CC) DEMAND Base-load  
 (D) ENERGY  
 (E) DEMAND POWER SUP  
 (F) DEMAND TRANS  
 (G) TRANSMISSION FUNCTION  
 (H) DEMAND DEMAND DIRECT

220 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
221	ALLOCATOR	TOTALS	DEMAND Base-load	ENERGY	POWER SUP	TRANS	TRANSMISSION FUNCTION	DEMAND DEMAND DIRECT
222 NET ELECTRIC PLANT IN SERVICE		2,262,533,221	325,049,597	135,791,865	404,076,216	566,264,362		28,264
223 ADD:								
224 105 PLANT HELD FOR FUTURE USE								
225 HYDRAULIC PRODUCTION	PI-H							
226 TRANS LAND & LAND RIGHTS	T-350	1,136,329				1,136,329		
227 TRANS STRUCTURES & IMPROVEMENTS	T-352							
228 TRANS STATION EQUIPMENT	T-353							
229 DIST LAND & LAND RIGHTS	D360	1,928,178						
230 DIST STRUCTURES & IMPROVEMENTS	NONE							
231 GEN LAND & LAND RIGHTS	P-PTD	3,226,115	592,870	137,312	692,596	681,319		32
232 GEN STRUCTURES & IMPROVEMENTS	P-PTD							
233 TOTAL PLANT HELD FOR FUTURE USE		6,290,623	592,870	137,312	692,596	1,817,648		32
234								
235 ELECTRIC PLANT ACQUISITION ADJUSTMENT	D3601	(13,254)						
236								
237 DEFERRED PROGRAMS								
238 182 / CONSERVATION PROGRAMS								
239 IDAHO DEFERRED CONSERVATION	PI-H							
240 OREGON DEFERRED CONSERVATION	PI-H							
241 OTHER DEFERRED CONSERVATION	PI-H							
242 TOTAL CONSERVATION								
243 182 / MISC. OTHER REGULATORY ASSETS								
244 OTHER								
245 ZGA ARCHITECTS & PLANNERS	PI-SHO							
246 PENSION DEFERRAL - OPUC ORDER UE 21	KWH-T							
247 PROFESSIONAL FEES	LABOR	1,323,161	175,638	63,694	205,182	173,268		12
248 INCREMENTAL SECURITY COSTS	T-PLT							
249 GRID WEST - FERC	NONE							
250 TOTAL OTHER REG ASSETS	T-PLT	106,881				106,881		5
251 186 / MISC. OTHER DEFERRED PROGRAMS		1,430,047						
252 TOTAL DEFERRED PROGRAMS		787,902				787,865		38
253		2,217,950	175,638	63,694	205,182	1,068,014		54
254 DEVELOPMENT OF SUBSIDIARY RATE BASE								
255 123 INVESTMENT IN IERCO	KWH-S	71,631,065				71,631,065		
256 186 PREPAID COAL ROYALTIES	KWH-S	1,331,620				1,331,620		
257 233 NOTES PAYABLE TO SUBSIDIARY	KWH-S	11,915,188				11,915,188		
258 TOTAL SUBSIDIARY RATE BASE		84,877,873				84,877,873		
259								
260 TOTAL COMBINED RATE BASE		2,355,906,412	325,818,105	135,992,872	489,851,867	569,150,024		28,350

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**LIST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R) \*\*\*\*\*  
 ALLOCATOR SUBSTATION SUBSTATION SUBSTATION DISTRIBUTION FUNCTION \*\*\*\*\*  
 GENERAL DIRECT CIAC DEMAND CUSTOMER DIRECT PRI LINES SEC LINES LINE TRANS LINE TRANS LINE TRANS  
 PRI DMD PRI DMD PRI DMD PRI DMD PRI DMD PRI DMD PRI DMD PRI DMD PRI DMD PRI DMD PRI DMD PRI DMD

220 \*\*\* TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE \*\*\*

221 176,792,573 26,140,390 (30,840,019) 170,403,027 95,063,599 11,603,438 29,851,768 16,653,557 11,612,850 123,244,167

222 NET ELECTRIC PLANT IN SERVICE

223 ADD:

224 105 PLANT HELD FOR FUTURE USE

225 HYDRAULIC PRODUCTION

226 TRANS LAND & LAND RIGHTS

227 TRANS STRUCTURES & IMPROVEMENTS

228 TRANS STATION EQUIPMENT

229 DIST LAND & LAND RIGHTS

230 DIST STRUCTURES & IMPROVEMENTS

231 GEN LAND & LAND RIGHTS

232 GEN STRUCTURES & IMPROVEMENTS

233 TOTAL PLANT HELD FOR FUTURE USE

234

235 ELECTRIC PLANT ACQUISITION ADJUSTMENT

236

237 DEFERRED PROGRAMS

238 182 / CONSERVATION PROGRAMS

239 IDAHO DEFERRED CONSERVATION

240 OREGON DEFERRED CONSERVATION

241 OTHER DEFERRED CONSERVATION

242 TOTAL CONSERVATION

243 182 / MISC. OTHER REGULATORY ASSETS

244 OTHER

245 ZGA ARCHITECTS & PLANNERS

246 PENSION DEFERRAL - OPUC ORDER UE 21

247 PROFESSIONAL FEES

248 INCREMENTAL SECURITY COSTS

249 GRID WEST - FERC

250 TOTAL OTHER REG ASSETS

251 186 / MISC. OTHER DEFERRED PROGRAMS

252 TOTAL DEFERRED PROGRAMS

253

254 DEVELOPMENT OF SUBSIDIARY RATE BASE

255 123 INVESTMENT IN IERCO

256 186 PREPAID COAL ROYALTIES

257 233 NOTES PAYABLE TO SUBSIDIARY

258 TOTAL SUBSIDIARY RATE BASE

259 TOTAL COMBINED RATE BASE

260

261

262

263

264

265

266

267

268

269

270

271

272

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
	ALLOCATOR	LINE TRANS SEC LINES	SEC LINES	SEC LINES	DISTRIBUTION FUNCTION	METERS	STREET LIGHTS	INSTALLATION CUST PREM
		DEMAND	CUSTOMER					
220	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***							
221								
222	NET ELECTRIC PLANT IN SERVICE	68,754,847	32,568,343	18,169,066	17,474,553	62,426,099	935,174	469,485
223	ADD:							
224	105 PLANT HELD FOR FUTURE USE							
225	HYDRAULIC PRODUCTION							
226	TRANS LAND & LAND RIGHTS							
227	TRANS STRUCTURES & IMPROVEMENTS							
228	TRANS STATION EQUIPMENT							
229	DIST LAND & LAND RIGHTS							
230	DIST STRUCTURES & IMPROVEMENTS							
231	GEN LAND & LAND RIGHTS	86,177	43,425	24,226	45,316	83,542	3,407	2,080
232	GEN STRUCTURES & IMPROVEMENTS	86,177	43,425	24,226	45,316	83,542	3,407	2,080
233	TOTAL PLANT HELD FOR FUTURE USE							
234								
235	ELECTRIC PLANT ACQUISITION ADJUSTMENT	(1,018)	(513)	(286)	(535)	(987)	(40)	(25)
236								
237	DEFERRED PROGRAMS							
238	182 / CONSERVATION PROGRAMS							
239	IDAHO DEFERRED CONSERVATION							
240	OREGON DEFERRED CONSERVATION							
241	OTHER DEFERRED CONSERVATION							
242	TOTAL CONSERVATION							
243	182 / MISC. OTHER REGULATORY ASSETS							
244	OTHER							
245	ZGA ARCHITECTS & PLANNERS							
246	PENSION DEFERRAL - OPUC ORDER UE 21	10,386	17,575	9,805	5,397	84,099	7,936	22,254
247	PROFESSIONAL FEES							
248	INCREMENTAL SECURITY COSTS							
249	GRID WEST - FERC							
250	TOTAL OTHER REG ASSETS							
251	186 / MISC. OTHER DEFERRED PROGRAMS	10,386	17,575	9,805	5,397	84,099	7,936	22,254
252	TOTAL DEFERRED PROGRAMS							
253								
254	DEVELOPMENT OF SUBSIDIARY RATE BASE							
255	INVESTMENT IN IERCO							
256	PREPAID COAL ROYALTIES							
257	NOTES PAYABLE TO SUBSIDIARY							
258	TOTAL SUBSIDIARY RATE BASE							
259								
260	TOTAL COMBINED RATE BASE	68,850,392	32,628,830	18,202,810	17,524,730	62,592,753	946,477	493,794

IDAHO POWER COMPANY  
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION  
CLASS COST OF SERVICE STUDY  
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011  
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

(A) (AA) (AB) (AC) (AD) (AE) (AF) (AG)  
- - - CUSTOMER ACCOUNTING FUNCTION - - - \*\*\*\*\* CUSTOMER INFORMATION FUNCTION \*\*\*\*\*  
METER CUSTOMER UNCOLLECT CUSTOMER  
READING RECORDS ACCOUNTS OTHER ASSISTANCE DEMONSTR ADVERTISING OTHER

ALLOCATOR

220 \*\*\* TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE \*\*\*

221	222	NET ELECTRIC PLANT IN SERVICE							
223	ADD:								
224	105	PLANT HELD FOR FUTURE USE							
225		HYDRAULIC PRODUCTION	PI-H						
226		TRANS LAND & LAND RIGHTS	T-350						
227		TRANS STRUCTURES & IMPROVEMENTS	T-352						
228		TRANS STATION EQUIPMENT	T-353						
229		DIST LAND & LAND RIGHTS	D360						
230		DIST STRUCTURES & IMPROVEMENTS	NONE						
231		GEN LAND & LAND RIGHTS	P-PTD						
232		GEN STRUCTURES & IMPROVEMENTS	P-PTD						
233		TOTAL PLANT HELD FOR FUTURE USE							
234									
235		ELECTRIC PLANT ACQUISITION ADJUSTMENT	D3601						
236									
237		DEFERRED PROGRAMS							
238	182 /	CONSERVATION PROGRAMS							
239		IDAHO DEFERRED CONSERVATION	PI-H						
240		OREGON DEFERRED CONSERVATION	PI-H						
241		OTHER DEFERRED CONSERVATION	PI-H						
242		TOTAL CONSERVATION							
243	182 /	MISC. OTHER REGULATORY ASSETS							
244		OTHER	PI-SHO						
245		ZGA ARCHITECTS & PLANNERS	KWH-T						
246		PENSION DEFERRAL - OPUC ORDER UE 21	LABOR						
247		PROFESSIONAL FEES	T-PLT						
248		INCREMENTAL SECURITY COSTS	NONE						
249		GRID WEST - FERC	T-PLT						
250		TOTAL OTHER REG ASSETS							
251	186 /	MISC. OTHER DEFERRED PROGRAMS							
252		TOTAL DEFERRED PROGRAMS	T-PLT						
253									
254		DEVELOPMENT OF SUBSIDIARY RATE BASE							
255	123	INVESTMENT IN IERCO	KWH-S						
256	186	PREPAID COAL ROYALTIES	KWH-S						
257	233	NOTES PAYABLE TO SUBSIDIARY	KWH-S						
258		TOTAL SUBSIDIARY RATE BASE							
259									
260		TOTAL COMBINED RATE BASE							



IDAHO POWER COMPANY  
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION  
CLASS COST OF SERVICE STUDY  
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011  
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

(AH) (AI) (AJ) (AK) (AL) (AM)  
MISCELLANEOUS REVENUE OTHER INC TAXES  
& REVENUES  
TRANSFER

(A) ALLOCATOR

220 \*\*\* TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE \*\*\*

Line	Description	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
221	222 NET ELECTRIC PLANT IN SERVICE							
222	223 ADD:							
223	224 105 PLANT HELD FOR FUTURE USE							
224	HYDRAULIC PRODUCTION							
225	TRANS LAND & LAND RIGHTS							
226	TRANS STRUCTURES & IMPROVEMENTS							
227	TRANS STATION EQUIPMENT							
228	DIST LAND & LAND RIGHTS							
229	DIST STRUCTURES & IMPROVEMENTS							
230	GEN LAND & LAND RIGHTS							
231	GEN STRUCTURES & IMPROVEMENTS							
232	TOTAL PLANT HELD FOR FUTURE USE							
233								
234	235 ELECTRIC PLANT ACQUISITION ADJUSTMENT							
235								
236	237 DEFERRED PROGRAMS							
237	238 182 / CONSERVATION PROGRAMS							
238	IDAHO DEFERRED CONSERVATION							
239	OREGON DEFERRED CONSERVATION							
240	OTHER DEFERRED CONSERVATION							
241	TOTAL CONSERVATION							
242	243 182 / MISC. OTHER REGULATORY ASSETS							
243	OTHER							
244	ZGA ARCHITECTS & PLANNERS							
245	PENSION DEFERRAL - OPUC ORDER UE 21							
246	PROFESSIONAL FEES							
247	INCREMENTAL SECURITY COSTS							
248	GRID WEST - FERC							
249	TOTAL OTHER REG ASSETS							
250	251 186 / MISC. OTHER DEFERRED PROGRAMS							
251	TOTAL DEFERRED PROGRAMS							
252								
253	254 DEVELOPMENT OF SUBSIDIARY RATE BASE							
254	INVESTMENT IN IERCO							
255	PREPAID COAL ROYALTIES							
256	NOTES PAYABLE TO SUBSIDIARY							
257	TOTAL SUBSIDIARY RATE BASE							
258	TOTAL COMBINED RATE BASE							

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

\*\* PRODUCTION FUNCTION \*\*      \*\*\*\*\* TRANSMISSION FUNCTION \*\*\*\*\*  
 DEMAND      ENERGY      DEMAND      DEMAND      DEMAND      DEMAND  
 Base-load      Peak      POWER SUP      TRANS      SUBTRANS      DIRECT

(A)      (B)      (C)      (CC)      (D)      (E)      (F)      (G)      (H)  
 ALLOCATOR      TOTALS      (C)      (CC)      (D)      (E)      (F)      (G)      (H)

261	*** TABLE 4 - OPERATING REVENUES ***																		
262	OPERATING REVENUES																		
264	SALES OF ELECTRICITY																		
265	FIRM ENERGY SALES																		
266	440-448 RETAIL	TAX-REV	812,166,191																
267	442 HOKU BLOCK 1 ENERGY	TAX-REV	22,814,584																
268	447 FIRM SALES FOR RESALE	TAX-REV																	
269	447 SYSTEM OPPORTUNITY SALES	KWH-O	88,007,308																
270	TOTAL SALES OF ELECTRICITY		922,988,083																
271																			
272	OTHER OPERATING REVENUES																		
273	415 MERCHANDISING REVENUES	M-REV	752,450																
274																			
275	451 MISCELLANEOUS SERVICE REVENUES	MISC-REV	3,455,502																
276																			
277	454 RENTS FROM ELECTRIC PROPERTY																		
278	SUBSTATION EQUIPMENT	T-353	9,535,728																
279	TRANSFORMER RENTAL	T-PLT	16,579																
280	LINE RENTALS	P-PTD	1,977,595																
281	COGENERATION	COGEN-EX	815,339																
282	REAL ESTATE RENTS	P-PTD	228,747																
283	DARK FIBER PROJECT	D-FIBER	448,000																
284	POLE ATTACHMENTS	D364	1,538,065																
285	FACILITIES CHARGES	OTH-REV	6,020,018																
286	OTHER RENTALS (PARKS)	PHH	324,016																
287	TOTAL ACCOUNT 454		20,904,087																
288																			
289	456 OTHER ELECTRIC REVENUES																		
290	TRANS NETWORK SERVICES- FIRM	T-100	4,586,431																
291	TRANS NETWORK SERVICES - DIST FAC	D3601	656,979																
292	TRANSMISSION POINT-TO-POINT	T-100	11,917,795																
293	PHOTOVOLTAIC STATION SERVICE	D3601	4,712																
294	STAND-BY SERVICE	D3601	309,185																
295	SIERRA PACIFIC USAGE CHARGE	P-H	(0)																
296	ANTELOPE	T-PLT	70,617																
297	MISCELLANEOUS	P-PTD	1,682																
298	TOTAL ACCOUNT 456		17,547,402																
299	TOTAL OTHER OPERATING REVENUES		42,659,440																
300	TOTAL OPERATING REVENUES		965,647,523																

1,052  
1  
20  
2  
3  
0  
3  
1,078  
1,078





**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) ALLOCATOR  
 (Z) METER READING  
 (AA) CUSTOMER RECORDS  
 (AB) CUSTOMER ACCOUNTS  
 (AC) UNCOLLECT OTHER  
 (AD) ASSISTANCE  
 (AE) DEMONSTR  
 (AF) ADVERTISING  
 (AG) OTHER

- - - CUSTOMER ACCOUNTING FUNCTION  
 - - - CUSTOMER UNCOLLECT  
 - - - RECORDS  
 - - - ACCOUNTS  
 - - - OTHER  
 - - - ASSISTANCE  
 - - - DEMONSTR  
 - - - ADVERTISING  
 - - - OTHER

**TABLE 4 - OPERATING REVENUES \*\*\***

261	OPERATING REVENUES								
262	SALES OF ELECTRICITY								
263	FIRM ENERGY SALES								
264	RETAIL								
265	HOKU BLOCK 1 ENERGY								
266	FIRM SALES FOR RESALE								
267	SYSTEM OPPORTUNITY SALES								
268	TOTAL SALES OF ELECTRICITY								
269									
270	OTHER OPERATING REVENUES								
271	MERCHANDISING REVENUES								
272	MISCELLANEOUS SERVICE REVENUES								
273	RENTS FROM ELECTRIC PROPERTY								
274	SUBSTATION EQUIPMENT								
275	TRANSFORMER RENTAL								
276	LINE RENTALS								
277	COGENERATION								
278	REAL ESTATE RENTS								
279	DARK FIBER PROJECT								
280	POLE ATTACHMENTS								
281	FACILITIES CHARGES								
282	OTHER RENTALS (PARKS)								
283	TOTAL ACCOUNT 454								
284	OTHER ELECTRIC REVENUES								
285	TRANS NETWORK SERVICES- FIRM								
286	TRANS NETWORK SERVICES - DIST FAC								
287	TRANSMISSION POINT-TO-POINT								
288	PHOTOVOLTAIC STATION SERVICE								
289	STAND-BY SERVICE								
290	SIERRA PACIFIC USAGE CHARGE								
291	ANTELOPE								
292	MISCELLANEOUS								
293	TOTAL ACCOUNT 456								
294	TOTAL OTHER OPERATING REVENUES								
295	TOTAL OPERATING REVENUES								

TAX-REV  
 TAX-REV  
 TAX-REV  
 KW-HO  
 M-REV  
 MISC-REV  
 T-353  
 T-PLT  
 P-PTD  
 COGEN-EX  
 P-PTD  
 D-FIBER  
 D364  
 OTH-REV  
 PI-H  
 T-100  
 D3601  
 T-100  
 D3601  
 D3601  
 PIH  
 T-PLT  
 P-PTD

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) (AH) (AI) (AJ) (AK) (AL) (AM)  
 . . . . . MISCELLANEOUS . . . . . INC TAXES  
 DEMAND ENERGY CUSTOMER REVENUE OTHER TRANSFER  
 & REVENUES

ALLOCATOR

261 \*\*\* TABLE 4 - OPERATING REVENUES \*\*\*

262	OPERATING REVENUES					
263	SALES OF ELECTRICITY					
264	FIRM ENERGY SALES					
265	RETAIL					
266	HOKU BLOCK 1 ENERGY					812,166,191
267	FIRM SALES FOR RESALE					22,814,584
268	SYSTEM OPPORTUNITY SALES					
269	TOTAL SALES OF ELECTRICITY					834,980,775
270						
271	OTHER OPERATING REVENUES					
272	MERCHANDISING REVENUES					
273	MISCELLANEOUS SERVICE REVENUES					
274						
275						
276						
277	RENTS FROM ELECTRIC PROPERTY					
278	SUBSTATION EQUIPMENT					
279	TRANSFORMER RENTAL					
280	LINE RENTALS					
281	COGENERATION					
282	REAL ESTATE RENTS					
283	DARK FIBER PROJECT					
284	POLE ATTACHMENTS					
285	FACILITIES CHARGES					
286	OTHER RENTALS (PARKS)					
287	TOTAL ACCOUNT 454					
288						
289	OTHER ELECTRIC REVENUES					
290	TRANS NETWORK SERVICES- FIRM					
291	TRANS NETWORK SERVICES - DIST FAC					
292	TRANSMISSION POINT-TO-POINT					
293	PHOTOVOLTAIC STATION SERVICE					
294	STAND-BY SERVICE					
295	SIERRA PACIFIC USAGE CHARGE					
296	ANTELOPE					
297	MISCELLANEOUS					
298	TOTAL ACCOUNT 456					
299						
300	TOTAL OTHER OPERATING REVENUES					
301						
302	TOTAL OPERATING REVENUES					

TAX-REV
TAX-REV
TAX-REV
KW-HO

M-REV
-------

MISC-REV
----------

T-353
T-PLT
P-PTD
COGEN-EX
P-PTD
D-FIBER
D364
OTH-REV
PIH

T-100
D3601
T-100
D3601
D3601
PIH
T-PLT
P-PTD

3,455,502 6,020,018  
 3,455,502 6,020,018 834,980,775

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) ALLOCATOR  
 (B) TOTALS  
 (C) \*\* PRODUCTION FUNCTION \*\*  
 (D) ENERGY  
 (E) DEMAND  
 (F) TRANSMISSION FUNCTION  
 (G) DEMAND  
 (H) DEMAND  
 (I) DIRECT

303 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***	(A)	(B)	** PRODUCTION FUNCTION **		TRANSMISSION FUNCTION		DEMAND		DIRECT
			Base-load	Peak	POWER SUP	TRANS	DEMAND	DEMAND	
304									
305 STEAM POWER GENERATION									
306 OPERATION									
307 500-OP SUPERVISION & ENGINEERING	PI-S	2,093,999	985,773	1,128,226					
308 501-OP FUEL	KWH-S	159,327,268		159,327,268					
309									
310 502-OP STEAM EXPENSES									
311 LABOR	PI-S	2,516,429	1,160,602	1,355,827					
312 OTHER	KWH-S	5,710,110		5,710,110					
313 TOTAL ACCOUNT 502		8,226,539							
314 505-OP ELECTRIC EXPENSES									
315 LABOR	PI-S	1,122,563	517,737	604,826					
316 OTHER	KWH-S	1,278,116		1,278,116					
317 TOTAL ACCOUNT 505		2,400,679							
318 506-OP MISCELLANEOUS EXPENSES	PI-S	10,943,905	5,047,438	5,896,467					
319 507-OP RENTS	PI-S	257,647	118,829	138,818					
320 TOTAL STEAM OPERATION EXPENSES		183,250,037							
321									
322 MAINTENANCE									
323 510-MT SUPERVISION & ENGINEERING	PI-S	2,576,039	1,188,095	1,387,944					
324 511-MT STRUCTURES	PI-S	347,597	160,315	187,282					
325 512-MT BOILER PLANT									
326 LABOR	PI-S	5,966,257	2,751,698	3,214,560					
327 OTHER	KWH-S	12,049,664		12,049,664					
328 TOTAL ACCOUNT 512		18,015,922							
329 513-MT ELECTRIC PLANT									
330 LABOR	PI-S	1,906,842	879,455	1,027,388					
331 OTHER	KWH-S	2,484,535		2,484,535					
332 TOTAL ACCOUNT 513		4,391,378							
333 514-MT MISCELLANEOUS STEAM PLANT	PI-S	4,216,702	1,944,785	2,271,917					
334 TOTAL STEAM MAINTENANCE EXPENSES		29,547,638							
335									
336 TOTAL STEAM GENERATION EXPENSES		212,797,675							

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**LIST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)  
 ALLOCATOR SUBSTATION SUBSTATION PRI LINES SEC LINES LINE TRANS LINE TRANS LINE TRANS  
 GENERAL DIRECT CIAC DEMAND CUSTOMER DIRECT PRI DMD PRI CUST PRI DIRECT SEC DMD

303 \*\*\* TABLE 5 - OPERATION & MAINTENANCE EXPENSES \*\*\*

304	305	STEAM POWER GENERATION								
306	307	OPERATION								
308	500-OP	SUPERVISION & ENGINEERING	PLS							
309	501-OP	FUEL	KWH-S							
310	502-OP	STEAM EXPENSES								
311		LABOR	PLS							
312		OTHER	KWH-S							
313		TOTAL ACCOUNT 502								
314	505-OP	ELECTRIC EXPENSES								
315		LABOR	PLS							
316		OTHER	KWH-S							
317		TOTAL ACCOUNT 505								
318	506-OP	MISCELLANEOUS EXPENSES	PLS							
319	507-OP	RENTS	PLS							
320		TOTAL STEAM OPERATION EXPENSES								
321										
322		MAINTENANCE								
323	510-MT	SUPERVISION & ENGINEERING	PLS							
324	511-MT	STRUCTURES	PLS							
325	512-MT	BOILER PLANT								
326		LABOR	PLS							
327		OTHER	KWH-S							
328		TOTAL ACCOUNT 512								
329	513-MT	ELECTRIC PLANT	PLS							
330		LABOR	KWH-S							
331		OTHER								
332		TOTAL ACCOUNT 513	PLS							
333	514-MT	MISCELLANEOUS STEAM PLANT								
334		TOTAL STEAM MAINTENANCE EXPENSES	PLS							
335										
336		TOTAL STEAM GENERATION EXPENSES								



**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(S) (T) (U) (V) (W) (X) (Y)  
 \*\*\*\*\* DISTRIBUTION FUNCTION \*\*\*\*\*  
 \*\*\*\*\* METER INSTALLATION \*\*\*\*\*  
 \*\*\*\*\* STREET LIGHTS \*\*\*\*\*  
 \*\*\*\*\* CUST PREM \*\*\*\*\*

(A)  
 ALLOCATOR LINE TRANS SEC LINES SEC LINES SERVICES METERS  
 SEC CUST DEMAND CUSTOMER

303 \*\*\*\*\* TABLE 5 - OPERATION & MAINTENANCE EXPENSES \*\*\*\*\*

304	305 STEAM POWER GENERATION							
306	OPERATION							
307	500-OP SUPERVISION & ENGINEERING							
308	501-OP FUEL							
309								
310	502-OP STEAM EXPENSES							
311	LABOR							
312	OTHER							
313	TOTAL ACCOUNT 502							
314	505-OP ELECTRIC EXPENSES							
315	LABOR							
316	OTHER							
317	TOTAL ACCOUNT 505							
318	506-OP MISCELLANEOUS EXPENSES							
319	507-OP RENTS							
320	TOTAL STEAM OPERATION EXPENSES							
321								
322	MAINTENANCE							
323	510-MT SUPERVISION & ENGINEERING							
324	511-MT STRUCTURES							
325	512-MT BOILER PLANT							
326	LABOR							
327	OTHER							
328	TOTAL ACCOUNT 512							
329	513-MT ELECTRIC PLANT							
330	LABOR							
331	OTHER							
332	TOTAL ACCOUNT 513							
333	514-MT MISCELLANEOUS STEAM PLANT							
334	TOTAL STEAM MAINTENANCE EXPENSES							
335								
336	TOTAL STEAM GENERATION EXPENSES							



**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(AH) ----- MISCELLANEOUS ----- (AJ) (AK) (AL) (AM)  
 DEMAND ENERGY CUSTOMER REVENUE OTHER INC TAXES  
 & REVENUES TRANSFER

1					
2					
3					
4					
5					
6					
7					
8					
9	ALLOCATOR				
303	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
304					
305	STEAM POWER GENERATION				
306	OPERATION				
307	500-OP SUPERVISION & ENGINEERING	PI-S			
308	501-OP FUEL	KWH-S			
309					
310	502-OP STEAM EXPENSES				
311	LABOR	PI-S			
312	OTHER	KWH-S			
313	TOTAL ACCOUNT 502				
314	505-OP ELECTRIC EXPENSES				
315	LABOR	PI-S			
316	OTHER	KWH-S			
317	TOTAL ACCOUNT 505				
318	506-OP MISCELLANEOUS EXPENSES	PI-S			
319	507-OP RENTS	PI-S			
320	TOTAL STEAM OPERATION EXPENSES				
321					
322	MAINTENANCE				
323	510-MT SUPERVISION & ENGINEERING	PI-S			
324	511-MT STRUCTURES	PI-S			
325	512-MT BOILER PLANT				
326	LABOR	PI-S			
327	OTHER	KWH-S			
328	TOTAL ACCOUNT 512				
329	513-MT ELECTRIC PLANT				
330	LABOR	PI-S			
331	OTHER	KWH-S			
332	TOTAL ACCOUNT 513				
333	514-MT MISCELLANEOUS STEAM PLANT	PI-S			
334	TOTAL STEAM MAINTENANCE EXPENSES				
335					
336	TOTAL STEAM GENERATION EXPENSES				

IDAHO POWER COMPANY  
 BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION  
 CLASS COST OF SERVICE STUDY  
 FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011  
 FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A) ALLOCATOR	(B) TOTALS	** PRODUCTION FUNCTION **		----- TRANSMISSION FUNCTION -----			(H) DEMAND DIRECT
			(C) DEMAND Base-load	(D) ENERGY	(E) POWER SUP	(F) DEMAND TRANS	(G) DEMAND SUBTRANS	
337								
338								
339	L-535	5,467,615	2,521,719	2,945,897				
340								
341	PI-H	1,741,299	803,105	938,194				
342	PI-H	5,509,733	2,541,144	2,968,589				
343		7,251,032						
344								
345	PI-H	11,435,309	5,274,079	6,161,230				
346								
347	PI-H	1,127,699	520,106	607,593				
348	KWH-H	464,795		464,795				
349		1,592,494						
350								
351	PI-H	2,938,356	1,355,199	1,583,157				
352	PI-H	401,642	185,241	216,401				
353		29,086,449						

TOTAL HYDRAULIC OPERATION EXPENSES

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**1ST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
	ALLOCATOR	GENERAL	SUBSTATION	SUBSTATION	CIAC	DEMAND	CUSTOMER	DIRECT	LINE	TRANS	LINE	TRANS
			PR LINES	SEC LINES	LINE	TRANS	LINE	TRANS	LINE	TRANS	LINE	TRANS
337												
338	HYDRAULIC POWER GENERATION											
339	535-OP SUPERVISION & ENGINEERING											
340	538-OP WATER FOR POWER	L-535										
341	WATER LEASE	PI-H										
342	OTHER	PI-H										
343	TOTAL ACCOUNT 536											
344												
345	537-OP HYDRAULIC EXPENSES	PI-H										
346	538-OP ELECTRIC EXPENSES	PI-H										
347	LABOR	PI-H										
348	OTHER	KWH+H										
349	TOTAL ACCOUNT 538											
350												
351	539-OP MISCELLANEOUS EXPENSES	PI-H										
352	540-OP RENTS	PI-H										
353	TOTAL HYDRAULIC OPERATION EXPENSES											

IDAHO POWER COMPANY  
 BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION  
 CLASS COST OF SERVICE STUDY  
 FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011  
 FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)
ALLOCATOR	LINE TRANS	SEC LINES	SEC LINES	SERVICES	METERS	STREET LIGHTS	INSTALLATION	CUST PREM		
337										
338	HYDRAULIC POWER GENERATION									
339	SUPERVISION & ENGINEERING									
340	WATER FOR POWER									
341	WATER LEASE									
342	OTHER									
343	TOTAL ACCOUNT 536									
344										
345	HYDRAULIC EXPENSES									
346	ELECTRIC EXPENSES									
347	LABOR									
348	OTHER									
349	TOTAL ACCOUNT 538									
350										
351	MISCELLANEOUS EXPENSES									
352	RENTS									
353	TOTAL HYDRAULIC OPERATION EXPENSES									

L-535
PLH
PHH
PLH
PLH
KWH-H
PLH
PHH

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)	(AH)
ALLOCATOR	METER	CUSTOMER	ACCOUNTING	FUNCTION	UNCOLLECT	CUSTOMER	ASSISTANCE	OTHER
1	2	3	4	5	6	7	8	9
337								
338	HYDRAULIC POWER GENERATION							
339	535-OP SUPERVISION & ENGINEERING							
340	536-OP WATER FOR POWER							
341	WATER LEASE							
342	OTHER							
343	TOTAL ACCOUNT 536							
344								
345	537-OP HYDRAULIC EXPENSES							
346	538-OP ELECTRIC EXPENSES							
347	LABOR							
348	OTHER							
349	TOTAL ACCOUNT 538							
350								
351	539-OP MISCELLANEOUS EXPENSES							
352	540-OP RENTS							
353	TOTAL HYDRAULIC OPERATION EXPENSES							

L-535
PI-H
PI-H
PI-H
PI-H
KWH-H
PI-H
PI-H

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
	ALLOCATOR	DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER
				MISCELLANEOUS			INC TAXES & REVENUES
337							
338	HYDRAULIC POWER GENERATION						
339	535-OP SUPERVISION & ENGINEERING						
340	536-OP WATER FOR POWER						
341	WATER LEASE						
342	OTHER						
343	TOTAL ACCOUNT 536						
344							
345	537-OP HYDRAULIC EXPENSES						
346	538-OP ELECTRIC EXPENSES						
347	LABOR						
348	OTHER						
349	TOTAL ACCOUNT 538						
350							
351	539-OP MISCELLANEOUS EXPENSES						
352	540-OP RENTS						
353	TOTAL HYDRAULIC OPERATION EXPENSES						

L-535
PIH
PIH
PIH
PIH
PIH
KWH-H
PIH
PIH



**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A) ALLOCATOR	(B) TOTALS	** PRODUCTION FUNCTION **			***** TRANSMISSION FUNCTION *****			(H) DEMAND DIRECT
			(C) DEMAND Base-load	(D) ENERGY	(E) POWER SUP	(F) DEMAND TRANS	(G) DEMAND SUBTRANS		
354 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***									
355 MAINTENANCE									
356 SUPERVISION & ENGINEERING									
357 541-MT STRUCTURES	L-541	2,011,695	927,814	1,083,881					
358 542-MT RESERVOIRS, DAMS & WATERWAYS	PI-H	1,171,364	540,245	631,119					
359 543-MT ELECTRIC PLANT	PI-H	1,376,028	635,560	742,468					
360 544-MT LABOR	PI-H	1,978,242	912,385	1,065,857					
361 OTHER	KWH-H	1,239,934		1,239,934					
362 TOTAL ACCOUNT 544		3,218,176							
363									
364									
365 545-MT MISCELLANEOUS HYDRAULIC PLANT	PI-H	3,073,104	1,417,346	1,655,758					
366									
367 TOTAL HYDRAULIC MAINTENANCE EXPENSES		10,852,367							
368									
369 TOTAL HYDRAULIC GENERATION EXPENSES		39,938,816							



IDAHO POWER COMPANY  
 BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION  
 CLASS COST OF SERVICE STUDY  
 FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011  
 FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

(S) (T) (U) (V) (W) (X) (Y)  
 \* \* \* \* \* (A) \* \* \* \* \* (S) (T) (U) (V) (W) (X) (Y)  
 LINE TRANS SEC LINES SEC LINES SERVICES METERS STREET INSTALLATION  
 SEC CUST DEMAND CUSTOMER Meters Lights CUST PREM

354 \* \* \* \* \* TABLE 5 - OPERATION & MAINTENANCE EXPENSES \* \* \* \* \*

355	MAINTENANCE								
356	SUPERVISION & ENGINEERING								
357	541-MT								
358	542-MT								
359	543-MT								
360	544-MT								
361	LABOR								
362	OTHER								
363	TOTAL ACCOUNT 544								
364									
365	545-MT								
366	MISCELLANEOUS HYDRAULIC PLANT								
367	TOTAL HYDRAULIC MAINTENANCE EXPENSES								
368									
369	TOTAL HYDRAULIC GENERATION EXPENSES								

L-541
PI-H
PI-H

PI-H
KWH-H

PI-H
------

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**  
 (Z) (AA) (AB) (AC) (AD) (AE) (AF) (AG)  
 - - - CUSTOMER ACCOUNTING FUNCTION - - - \*\*\*\*\*CUSTOMER INFORMATION FUNCTION\*\*\*\*\*  
 METER CUSTOMER UNCOLLECT CUSTOMER ASSISTANCE DEMONSTR ADVERTISING OTHER  
 ALLOCATOR READING RECORDS ACCOUNTS OTHER

354	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***	
355		
356	MAINTENANCE	
357	541-MT SUPERVISION & ENGINEERING	L-541
358	542-MT STRUCTURES	PIH
359	543-MT RESERVOIRS, DAMS & WATERWAYS	PIH
360	544-MT ELECTRIC PLANT	
361	LABOR	PIH
362	OTHER	KW/H
363	TOTAL ACCOUNT 544	
364		
365	545-MT MISCELLANEOUS HYDRAULIC PLANT	PIH
366		
367	TOTAL HYDRAULIC MAINTENANCE EXPENSES	
368		
369	TOTAL HYDRAULIC GENERATION EXPENSES	

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) (AH) (AI) (AJ) (AK) (AL) (AM)  
 DEMAND ENERGY CUSTOMER REVENUE OTHER INC TAXES  
 & REVENUES  
 TRANSFER

ALLOCATOR  
 (A)

354 \*\*\* TABLE 5 - OPERATION & MAINTENANCE EXPENSES \*\*\*

355	MAINTENANCE							
356	SUPERVISION & ENGINEERING							
357	STRUCTURES	L-541						
358	RESERVOIRS, DAMS & WATERWAYS	PI-H						
359	ELECTRIC PLANT	PI-H						
360	LABOR	PI-H						
361	OTHER	KWH-H						
362	TOTAL ACCOUNT 544							
363								
364	MISCELLANEOUS HYDRAULIC PLANT							
365		PI-H						
366	TOTAL HYDRAULIC MAINTENANCE EXPENSES							
367								
368	TOTAL HYDRAULIC GENERATION EXPENSES							
369								

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

**\*\* PRODUCTION FUNCTION \*\***      (C)      (CC)      (D)      (E)      (F)      (G)      (H)  
**DEMAND**      DEMAND      ENERGY      DEMAND      DEMAND      DEMAND      DEMAND  
**Base-load**      Peak      POWER SUP      TRANS      SUBTRANS      DEMAND      DIRECT

	(A)	(B)	(C)	(CC)	(D)	(E)	(F)	(G)	(H)
	ALLOCATOR	TOTALS	DEMAND	Peak	ENERGY	POWER SUP	TRANS	SUBTRANS	DEMAND DIRECT
370									
371									
372									
373	L-546	336,316		336,316					
374	KWH-O		13,993		13,993				
375	KWH-O		5,759,183		5,759,183				
376		5,773,176							
377									
378									
379									
380	PI-O	12,405		12,405					
381	KWH-O	443,133		443,133					
382		455,538							
383									
384	PI-O	458,123		458,123					
385	PI-O								
386									
387		7,023,152							
388									
389									
390	L-551	42		42					
391	PI-O	185,149		185,149					
392									
393	PI-O	3,357		3,357					
394	KWH-O	117,063			117,063				
395		120,419							
396									
397	PI-O	2,282,367		2,282,367					
398		2,587,978							
399									
400		9,611,130							

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**1ST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
	ALLOCATOR	SUBSTATION	SUBSTATION	DEMAND	CUSTOMER	DIRECT	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	LINE TRANS	LINE TRANS	LINE TRANS	SEC DMD
370										
371	OTHER POWER GENERATION									
372	OPERATION									
373	546-OP SUPERVISION & ENGINEERING			L-546						
374	547-OP FUEL									
375	DIESEL FUEL									
376	OTHER									
377	TOTAL ACCOUNT 547									
378										
379	548-OP GENERATING EXPENSES									
380	LABOR									
381	OTHER									
382	TOTAL ACCOUNT 548									
383										
384	549-OP MISCELLANEOUS EXPENSES									
385	550-OP RENTS									
386										
387	TOTAL OTHER POWER OPER EXPENSES									
388										
389	MAINTENANCE									
390	551-MT SUPERVISION & ENGINEERING									
391	552-MT STRUCTURES									
392	553-MT GENERATING & ELECTRIC PLANT									
393	LABOR									
394	OTHER									
395	TOTAL ACCOUNT 553									
396										
397	554-MT MISCELLANEOUS EXPENSES									
398	TOTAL OTHER POWER MAINT EXPENSES									
399										
400	TOTAL OTHER POWER GEN EXPENSES									

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) (S) (T) (U) (V) (W) (X) (Y)  
 ALLOCATOR LINE TRANS SEC LINES SEC LINES SERVICES METERS STREET INSTALLATION  
 SEC CUST DEMAND CUSTOMER LIGHTS CUST PREM

1									
2									
3									
4									
5									
6									
7									
8									
9									
370									
371	OTHER POWER GENERATION								
372	OPERATION								
373	546-OP SUPERVISION & ENGINEERING								
374	547-OP FUEL								
375	DIESEL FUEL								
376	OTHER								
377	TOTAL ACCOUNT 547								
378									
379	548-OP GENERATING EXPENSES								
380	LABOR								
381	OTHER								
382	TOTAL ACCOUNT 548								
383									
384	549-OP MISCELLANEOUS EXPENSES								
385	550-OP RENTS								
386									
387	TOTAL OTHER POWER OPER EXPENSES								
388									
389	MAINTENANCE								
390	551-MT SUPERVISION & ENGINEERING								
391	552-MT STRUCTURES								
392	553-MT GENERATING & ELECTRIC PLANT								
393	LABOR								
394	OTHER								
395	TOTAL ACCOUNT 553								
396									
397	554-MT MISCELLANEOUS EXPENSES								
398	TOTAL OTHER POWER MAINT EXPENSES								
399									
400	TOTAL OTHER POWER GEN EXPENSES								



**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A)	(AA)	(AB)	(AC)	(AD)	(AE)	(AG)
ALLOCATOR	-- CUSTOMER ACCOUNTING FUNCTION	METER CUSTOMER UNCOLLECT	READING RECORDS	ACCOUNTS OTHER	ASSISTANCE DEMONSTR	ADVERTISING OTHER
370						
371	OTHER POWER GENERATION					
372	OPERATION					
373	546-OP		L-546			
374	547-OP		KWH-O			
375			KWH-O			
376						
377	TOTAL ACCOUNT 547					
378						
379	548-OP					
380	LABOR		PI-O			
381	OTHER		KWH-O			
382	TOTAL ACCOUNT 548					
383						
384	549-OP					
385	550-OP		PI-O			
386			PI-O			
387	TOTAL OTHER POWER OPER EXPENSES					
388						
389	MAINTENANCE					
390	551-MT		L-551			
391	552-MT		PI-O			
392	553-MT					
393	LABOR		PI-O			
394	OTHER		KWH-O			
395	TOTAL ACCOUNT 553					
396						
397	554-MT		PI-O			
398	TOTAL OTHER POWER MAINT EXPENSES					
399						
400	TOTAL OTHER POWER GEN EXPENSES					

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A)	(AI)	(AJ)	(AK)	(AL)	(AM)
ALLOCATOR	MISCELLANEOUS	ENERGY	CUSTOMER	REVENUE	OTHER	INC TAXES & REVENUES & TRANSFER
1						
2						
3						
4						
5						
6						
7						
8						
9						
370						
371						
372						
373						
374						
375						
376						
377						
378						
379						
380						
381						
382						
383						
384						
385						
386						
387						
388						
389						
390						
391						
392						
393						
394						
395						
396						
397						
398						
399						
400						

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A) ALLOCATOR	(B) TOTALS	** PRODUCTION FUNCTION **			***** TRANSMISSION FUNCTION *****			(H) DEMAND DIRECT
			(C) DEMAND Base-load	(D) ENERGY	(E) DEMAND POWER SUP	(F) DEMAND TRANS	(G) DEMAND SUBTRANS		
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50									
51									
52									
53									
54									
55									
56									
57									
58									
59									
60									
61									
62									
63									
64									
65									
66									
67									
68									
69									
70									
71									
72									
73									
74									
75									
76									
77									
78									
79									
80									
81									
82									
83									
84									
85									
86									
87									
88									
89									
90									
91									
92									
93									
94									
95									
96									
97									
98									
99									
100									
101									
102									
103									
104									
105									
106									
107									
108									
109									
110									
111									
112									
113									
114									
115									
116									
117									
118									
119									
120									
121									
122									
123									
124									
125									
126									
127									
128									
129									
130									
131									
132									
133									
134									
135									
136									
137									
138									
139									
140									
141									
142									
143									
144									
145									
146									
147									
148									
149									
150									
151									
152									
153									
154									
155									
156									
157									
158									
159									
160									
161									
162									
163									
164									
165									
166									
167									
168									
169									
170									
171									
172									
173									
174									
175									
176									
177									
178									
179									
180									
181									
182									
183									
184									
185									
186									
187									
188									
189									
190									
191									
192									
193									
194									
195									
196									
197									
198									
199									

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**LIST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
	ALLOCATOR	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	LINE TRANS	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS
	SUBSTATION	SUBSTATION	FUNCTION	DISTRIBUTION	FUNCTION	FUNCTION	FUNCTION	FUNCTION	FUNCTION	FUNCTION	FUNCTION	FUNCTION
401	<b>*** TABLE 5 - OPERATION &amp; MAINTENANCE EXPENSES ***</b>											
402	OTHER POWER SUPPLY EXPENSE											
403	PURCHASED POWER											
404	555.1											
405												
406												
407												
408												
409												
410	555.2											
411												
412												
413												
414												
415												
416												
417	556											
418	557											
419												
420												
421												
422												
423												
424												
425	TRANSMISSION EXPENSES											
426	OPERATION											
427	SUPERVISION & ENGINEERING											
428	560-OP											
429	561-OP											
430	562-OP											
431	563-OP											
432	565-OP											
433	566-OP											
434	567-OP											
435												
436												

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(S) (T) (U) (V) (W) (X) (Y)  
 \*\*\*\*\* DISTRIBUTION FUNCTION \*\*\*\*\*  
 LINE TRANS SEC LINES SEC LINES SERVICES METERS STREET INSTALLATION  
 SEC CUST DEMAND CUSTOMER LIGHTS CUST PREM

9 \*\*\*\*\* TABLE 5 - OPERATION & MAINTENANCE EXPENSES \*\*\*\*\*

401	OTHER POWER SUPPLY EXPENSE								
402	PURCHASED POWER								
403	POWER EXPENSE	PP-KWH							
404	TRANSMISSION LOSSES	PP-KWH							
405	DEMAND RESPONSE INCENTIVE	PI-O							
406	TOTAL 555.1 PURCHASED POWER								
407	COGENERATION & SMALL POWER PROD								
408	CAPACITY RELATED	PP-KWH							
409	ENERGY RELATED	PP-KWH							
410	TOTAL COGEN & SMALL POWER PROD								
411	TOTAL ACCOUNT 555								
412	LOAD CONTROL & DISPATCHING EXPENSE	PP-KW							
413	OTHER EXPENSES	PP-KW							
414	TOTAL OTHER POWER SUPPLY EXPENSES								
415	TOTAL PRODUCTION EXPENSES								
416	TOTAL TRANSMISSION EXPENSES								
417	TOTAL OPERATION								
418	SUPERVISION & ENGINEERING	L-560							
419	LOAD DISPATCHING	T-PLT							
420	STATION EXPENSES	T-353							
421	OVERHEAD LINE EXPENSES	T-354-356							
422	TRANSMISSION OF ELECTRICITY BY OTHER	KWH-T							
423	MISCELLANEOUS EXPENSES	T-PLT							
424	RENTS	T-354-359							
425	TOTAL TRANSMISSION OPERATION								
426	TOTAL TRANSMISSION EXPENSES								
427	TOTAL OPERATION								
428	TOTAL OTHER POWER SUPPLY EXPENSES								
429	TOTAL PRODUCTION EXPENSES								
430	TOTAL TRANSMISSION EXPENSES								
431	TOTAL OPERATION								
432	TOTAL OTHER POWER SUPPLY EXPENSES								
433	TOTAL PRODUCTION EXPENSES								
434	TOTAL TRANSMISSION EXPENSES								
435	TOTAL OPERATION								
436	TOTAL OTHER POWER SUPPLY EXPENSES								
437	TOTAL PRODUCTION EXPENSES								
438	TOTAL TRANSMISSION EXPENSES								
439	TOTAL OPERATION								

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(Z) (AA) (AB) (AC) (AD) (AE) (AF) (AG)  
 - - - CUSTOMER ACCOUNTING FUNCTION - - - \*\*\*\*\*CUSTOMER INFORMATION FUNCTION\*\*\*\*\*  
 METER CUSTOMER UNCOLLECT CUSTOMER  
 ALLOCATOR  
 READING RECORDS ACCOUNTS OTHER ASSISTANCE DEMONSTR ADVERTISING OTHER

401 \*\*\*TABLE 5 - OPERATION & MAINTENANCE EXPENSES\*\*\*

402	OTHER POWER SUPPLY EXPENSE								
404	555.1 PURCHASED POWER								
405	POWER EXPENSE								
406	TRANSMISSION LOSSES								
407	DEMAND RESPONSE INCENTIVE								
408	TOTAL 555.1/PURCHASED POWER								
409									
410	555.2 COGENERATION & SMALL POWER PROD								
411	CAPACITY RELATED								
412	ENERGY RELATED								
413	TOTAL COGEN & SMALL POWER PROD								
414									
415	TOTAL ACCOUNT 555								
416									
417	556 LOAD CONTROL & DISPATCHING EXPENSE								
418	557 OTHER EXPENSES								
419									
420	TOTAL OTHER POWER SUPPLY EXPENSES								
421									
422	TOTAL PRODUCTION EXPENSES								
423									
424									
425	TRANSMISSION EXPENSES								
426									
427	OPERATION								
428	560-OP SUPERVISION & ENGINEERING								
429	561-OP LOAD DISPATCHING								
430	562-OP STATION EXPENSES								
431	563-OP OVERHEAD LINE EXPENSES								
432	565-OP TRANSMISSION OF ELECTRICITY BY OTHER								
433	566-OP MISCELLANEOUS EXPENSES								
434	567-OP RENTS								
435									
436	TOTAL TRANSMISSION OPERATION								

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	
ALLOCATOR	MISCELLANEOUS	ENERGY	CUSTOMER	REVENUE	OTHER	TRANSFER	
9	8	7	6	5	4	3	
401	***	<b>TABLE 5 - OPERATION &amp; MAINTENANCE EXPENSES ***</b>					
402	403	OTHER POWER SUPPLY EXPENSE					
404	555.1	PURCHASED POWER					
405		POWER EXPENSE					
406		TRANSMISSION LOSSES					
407		DEMAND RESPONSE INCENTIVE					
408		TOTAL 555.1/PURCHASED POWER					
409							
410	555.2	COGENERATION & SMALL POWER PROD					
411		CAPACITY RELATED					
412		ENERGY RELATED					
413		TOTAL COGEN & SMALL POWER PROD					
414							
415		TOTAL ACCOUNT 555					
416							
417	556	LOAD CONTROL & DISPATCHING EXPENSE					
418	557	OTHER EXPENSES					
419							
420		TOTAL OTHER POWER SUPPLY EXPENSES					
421							
422		TOTAL PRODUCTION EXPENSES					
423							
424							
425		TRANSMISSION EXPENSES					
426							
427		OPERATION					
428	560-OP	SUPERVISION & ENGINEERING					
429	561-OP	LOAD DISPATCHING					
430	562-OP	STATION EXPENSES					
431	563-OP	OVERHEAD LINE EXPENSES					
432	565-OP	TRANSMISSION OF ELECTRICITY BY OTHER					
433	566-OP	MISCELLANEOUS EXPENSES					
434	567-OP	RENTS					
435		TOTAL TRANSMISSION OPERATION					
436							

DEMAND ENERGY CUSTOMER REVENUE OTHER TRANSFER  
 (AH) (AI) (AJ) (AK) (AL) (AM) (AN)

PP-KWH
PP-KWH
PI-O

PP-KWH
PP-KWH

PP-KW
PP-KW

L-560
T-PLT
T-353
T-354-356
KWH-T
T-PLT
T-354-359

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) (B) (C) (CC) (D) (E) (F) (G) (H)

ALLOCATOR

\*\* PRODUCTION FUNCTION \*\*      ----- TRANSMISSION FUNCTION -----

DEMAND      ENERGY      DEMAND      DEMAND      DEMAND      DEMAND

Base-load      Peak      POWER SUP      TRANS      SUBTRANS      DEMAND      DIRECT

TOTALS

437 \*\*\* TABLE 5 - OPERATION & MAINTENANCE EXPENSES \*\*\*

438 MAINTENANCE									
439 568-MT									
440 569-MT									
441 570-MT									
442 571-MT									
443 573-MT									
444									
445									
446									
447									
448									
449 DISTRIBUTION EXPENSES									
450									
451 OPERATION									
452 580-OP									
453 581-OP									
454 582-OP									
455 583-OP									
456 584-OP									
457 585-OP									
458 586-OP									
459 587-OP									
460 588-OP									
461 589-OP									
462									
463									
464 MAINTENANCE									
465 590-MT									
466 591-MT									
467 592-MT									
468 593-MT									
469 594-MT									
470 595-MT									
471 596-MT									
472 597-MT									
473 598-MT									
474									
475									
476									
477									

L-568	539,167	539,129	38
T-352	427,356	427,356	
T-353	3,486,169	3,485,784	384
T-354-356	2,782,241	2,782,227	15
T-PLT	(40)	(40)	(0)
TOTALS	7,234,893		
TOTAL TRANSMISSION EXPENSES	28,512,224		

L-580	3,718,425		
D3601	3,509,092		
D362	1,315,307		
D-364-365	3,010,894		
D-366-367	1,848,426		
CUSTINST	80,617		
METER	3,940,423		
CUSTINST	1,478,403		
D3601	4,982,766		
D3601	555,593		
TOTAL DISTRIBUTION EXPENSES	24,439,945		

L-590	373,415		
D361	(11,369)		
D362	3,873,457		
D-364-365	13,948,576		
D-366-367	1,046,998		
D368	421,918		
STLIGHT	590,558		
METER	653,542		
CUSTINST	137,842		
TOTAL DISTRIBUTION EXPENSES	21,034,936		

TOTAL DISTRIBUTION EXPENSES	45,474,881		
-----------------------------	------------	--	--



**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**LIST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

1 ALLOCATOR (A) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)  
 2 SUBSTATION GENERAL (J) (K) (L) (M) (N) (O) (P) (Q) (R)  
 3 SUBSTATION DIRECT (J) (K) (L) (M) (N) (O) (P) (Q) (R)  
 4 SUBSTATION CUSTOMER (J) (K) (L) (M) (N) (O) (P) (Q) (R)  
 5 SUBSTATION DEMAND (J) (K) (L) (M) (N) (O) (P) (Q) (R)  
 6 SUBSTATION CIAC (J) (K) (L) (M) (N) (O) (P) (Q) (R)  
 7 SUBSTATION DIRECT (J) (K) (L) (M) (N) (O) (P) (Q) (R)  
 8 SUBSTATION PRI DMD (J) (K) (L) (M) (N) (O) (P) (Q) (R)  
 9 SUBSTATION PRI CUST (J) (K) (L) (M) (N) (O) (P) (Q) (R)  
 10 SUBSTATION LINE TRANS (J) (K) (L) (M) (N) (O) (P) (Q) (R)  
 11 SUBSTATION LINE TRANS (J) (K) (L) (M) (N) (O) (P) (Q) (R)  
 12 SUBSTATION LINE TRANS (J) (K) (L) (M) (N) (O) (P) (Q) (R)  
 13 SUBSTATION LINE TRANS (J) (K) (L) (M) (N) (O) (P) (Q) (R)  
 14 SUBSTATION LINE TRANS (J) (K) (L) (M) (N) (O) (P) (Q) (R)  
 15 SUBSTATION LINE TRANS (J) (K) (L) (M) (N) (O) (P) (Q) (R)  
 16 SUBSTATION LINE TRANS (J) (K) (L) (M) (N) (O) (P) (Q) (R)  
 17 SUBSTATION LINE TRANS (J) (K) (L) (M) (N) (O) (P) (Q) (R)  
 18 SUBSTATION LINE TRANS (J) (K) (L) (M) (N) (O) (P) (Q) (R)  
 19 SUBSTATION LINE TRANS (J) (K) (L) (M) (N) (O) (P) (Q) (R)  
 20 SUBSTATION LINE TRANS (J) (K) (L) (M) (N) (O) (P) (Q) (R)

**TABLE 5 - OPERATION & MAINTENANCE EXPENSES**

Account	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
437 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***											
438 MAINTENANCE											
439 568-MT SUPERVISION & ENGINEERING	L-568										
440 569-MT STRUCTURES	T-352										
441 570-MT STATION EQUIPMENT	T-353										
442 571-MT OVERHEAD LINES	T-364-366										
443 573-MT MISCELLANEOUS PLANT	T-PLT										
444											
445 TOTAL TRANSMISSION MAINTENANCE											
446											
447 TOTAL TRANSMISSION EXPENSES											
448											
449 DISTRIBUTION EXPENSES											
450											
451 OPERATION											
452 580-OP SUPERVISION & ENGINEERING	L-580	473,820	51,677	802,278	447,571	37,130	53,441	29,813	20,790	220,634	
453 581-OP LOAD DISPATCHING	D3601	586,014	85,184	769,885	429,500	46,276	117,021	65,283	45,523	483,127	
454 582-OP STATION EXPENSES	D362	1,188,975	126,331								
455 583-OP OVERHEAD LINE EXPENSES	D-364-365			1,742,866	972,302	20,993					
456 584-OP UNDERGROUND LINE EXPENSES	D-366-367			849,315	473,812	121,095					
457 585-OP STREET LIGHTING & SIGNAL SYSTEMS	CUSTINST										
458 586-OP METER EXPENSES	METER										
459 587-OP CUSTOMER INSTALLATIONS EXPENSE	CUSTINST										
460 588-OP MISCELLANEOUS EXPENSES	D3601	832,116	92,559	1,093,205	609,872	65,710	166,165	92,699	64,641	686,020	
461 589-OP RENTS	D3601	92,783	10,321	121,896	68,003	7,327	18,528	10,336	7,208	76,493	
462											
463 TOTAL DISTRIBUTION OPERATION											
464 MAINTENANCE											
465 590-MT SUPERVISION & ENGINEERING	L-590	85,670	9,106	136,116	75,936	3,370	268	149	104	1,105	
466 591-MT STRUCTURES	D361	(9,805)	(1,564)								
467 592-MT STATION EQUIPMENT	D362	3,501,423	372,034								
468 593-MT OVERHEAD LINES	D-364-365			8,074,181	4,504,384	97,254					
469 594-MT UNDERGROUND LINES	D-366-367			481,075	268,380	68,592					
470 595-MT LINE TRANSFORMERS	D368										
471 596-MT STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT										
472 597-MT METERS	METER										
473 598-MT MISCELLANEOUS PLANT	CUSTINST										
474											
475 TOTAL DISTRIBUTION MAINTENANCE											
476											
477 TOTAL DISTRIBUTION EXPENSES											

Exhibit No. 31  
 File No. IPC-F-11-08  
 M. Larkin, IPC  
 Page 72 of 145



IDAHO POWER COMPANY  
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION  
CLASS COST OF SERVICE STUDY  
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011  
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

(Z) (AA) (AB) (AC) (AD) (AE) (AF) (AG)  
-- CUSTOMER ACCOUNTING FUNCTION -- \*\*\*\*\* CUSTOMER INFORMATION FUNCTION \*\*\*\*\*  
METER CUSTOMER UNCOLLECT CUSTOMER  
READING RECORDS ACCOUNTS OTHER ASSISTANCE DEMONSTR ADVERTISING OTHER

(A)
ALLOCATOR
L-568
T-352
T-353
T-354-356
T-PLT

9 437 \*\*\* TABLE 5 - OPERATION & MAINTENANCE EXPENSES \*\*\*

L-568
T-352
T-353
T-354-356
T-PLT

438 MAINTENANCE  
439 568-MT SUPERVISION & ENGINEERING  
440 569-MT STRUCTURES  
441 570-MT STATION EQUIPMENT  
442 571-MT OVERHEAD LINES  
443 573-MT MISCELLANEOUS PLANT  
444  
445 TOTAL TRANSMISSION MAINTENANCE  
446  
447 TOTAL TRANSMISSION EXPENSES  
448

L-580
D3601
D-364-365
D-366-367
CUSTINST
METER
CUSTINST
D3601
D3601

449 DISTRIBUTION EXPENSES  
450  
451 OPERATION  
452 580-OP SUPERVISION & ENGINEERING  
453 581-OP LOAD DISPATCHING  
454 582-OP STATION EXPENSES  
455 583-OP OVERHEAD LINE EXPENSES  
456 584-OP UNDERGROUND LINE EXPENSES  
457 585-OP STREET LIGHTING & SIGNAL SYSTEMS  
458 586-OP METER EXPENSES  
459 587-OP CUSTOMER INSTALLATIONS EXPENSE  
460 588-OP MISCELLANEOUS EXPENSES  
461 589-OP RENTS  
462 TOTAL DISTRIBUTION OPERATION  
463

L-590
D361
D362
D-364-365
D-366-367
D368
STLIGHT
METER
CUSTINST

464 MAINTENANCE  
465 590-MT SUPERVISION & ENGINEERING  
466 591-MT STRUCTURES  
467 592-MT STATION EQUIPMENT  
468 593-MT OVERHEAD LINES  
469 594-MT UNDERGROUND LINES  
470 595-MT LINE TRANSFORMERS  
471 596-MT STREET LIGHTING & SIGNAL SYSTEMS  
472 597-MT METERS  
473 598-MT MISCELLANEOUS PLANT  
474 TOTAL DISTRIBUTION MAINTENANCE

TOTAL DISTRIBUTION EXPENSES

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(AH) (AI) (AJ) (AK) (AL) (AM)  
 . . . . . MISCELLANEOUS . . . . . INC TAXES  
 DEMAND ENERGY CUSTOMER REVENUE OTHER TRANSFER

ALLOCATOR

437 \*\*\* TABLE 5 - OPERATION & MAINTENANCE EXPENSES \*\*\*

L-568
T-352
T-353
T-354-356
T-PLT

438 MAINTENANCE  
 439 568-MT SUPERVISION & ENGINEERING  
 440 569-MT STRUCTURES  
 441 570-MT STATION EQUIPMENT  
 442 571-MT OVERHEAD LINES  
 443 573-MT MISCELLANEOUS PLANT  
 444

445 TOTAL TRANSMISSION MAINTENANCE  
 446  
 447 TOTAL TRANSMISSION EXPENSES  
 448

449 DISTRIBUTION EXPENSES

L-580
D3601
D362
D-364-365
D-366-367
CUSTINST
METER
CUSTINST
D3601
D3601

450  
 451 OPERATION  
 452 580-OP SUPERVISION & ENGINEERING  
 453 581-OP LOAD DISPATCHING  
 454 582-OP STATION EXPENSES  
 455 583-OP OVERHEAD LINE EXPENSES  
 456 584-OP UNDERGROUND LINE EXPENSES  
 457 585-OP STREET LIGHTING & SIGNAL SYSTEMS  
 458 586-OP METER EXPENSES  
 459 587-OP CUSTOMER INSTALLATIONS EXPENSE  
 460 588-OP MISCELLANEOUS EXPENSES  
 461 589-OP RENTS  
 462 TOTAL DISTRIBUTION OPERATION  
 463

464 MAINTENANCE

L-590
D361
D362
D-364-365
D-366-367
D368
STLIGHT
METER
CUSTINST

465 590-MT SUPERVISION & ENGINEERING  
 466 591-MT STRUCTURES  
 467 592-MT STATION EQUIPMENT  
 468 593-MT OVERHEAD LINES  
 469 594-MT UNDERGROUND LINES  
 470 595-MT LINE TRANSFORMERS  
 471 596-MT STREET LIGHTING & SIGNAL SYSTEMS  
 472 597-MT METERS  
 473 598-MT MISCELLANEOUS PLANT  
 474 TOTAL DISTRIBUTION MAINTENANCE

TOTAL DISTRIBUTION EXPENSES

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

\*\* PRODUCTION FUNCTION \*\*      \*\* TRANSMISSION FUNCTION \*\*  
 DEMAND      ENERGY      DEMAND      DEMAND      DEMAND      DEMAND  
 Base-load      Peak      POWER SUP      TRANS      DEMAND      DEMAND      DIRECT

(A)      (B)      (C)      (CC)      (D)      (E)      (F)      (G)      (H)  
 ALLOCATOR      TOTALS      DEMAND      Peak      ENERGY      DEMAND      DEMAND      DEMAND      DEMAND

ALLOCATION	(A)	(B)	(C)	(CC)	(D)	(E)	(F)	(G)	(H)
<b>477 *** TABLE 5 - OPERATION &amp; MAINTENANCE EXPENSES ***</b>									
478									
479 CUSTOMER ACCOUNTING EXPENSES									
480 901-OP SUPERVISION	L-901	419,207							
481 902-OP METER READING	M-READ	2,040,942							
482 903-OP CUSTOMER RECORDS & COLLECTIONS	C-RECORD	13,195,756							
483 904-OP UNCOLLECTIBLE ACCOUNTS	UAR	4,479,964							
484 905-OP MISC CUSTOMER ACCOUNTS EXPENSES	D-902-904	340							
485 TOTAL CUSTOMER ACCOUNTING EXPENSES		20,140,209							
486 CUSTOMER SERVICES & INFORMATION EXPENSES									
487 907-OP SUPERVISION	L-907	362,403	46,666		54,516				
488 908-OP CUSTOMER ASSISTANCE	PIH	1,765,341	814,193		951,148				
489 ENERGY EFFICIENCY PROGRAMS	C-ASSIST	4,557,590							
490 OTHER		6,322,931							
491 TOTAL ACCOUNT 908		31,339							
492 908-OP INFORMATION & INSTRUCTIONAL	C-ASSIST	880,493	112,820		131,798				
493 910-OP MISCELLANEOUS EXPENSES	D-908-909	7,597,167							
494 TOTAL CUST SERV & INFO EXPENSES									
495									
496 ADMINISTRATIVE & GENERAL EXPENSES									
497									
498 920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR	54,497,787	7,234,094	2,623,417	8,450,939		7,136,489		476
499 921-OP OFFICE SUPPLIES	LABOR	14,184,556	1,882,873	682,817	2,199,581		1,857,469		124
500 922-OP ADMIN & GENERAL EXP TRANSFERRED-CP	LABOR	(27,406,976)	(3,638,031)	(1,319,318)	(4,249,983)		(3,588,945)		(239)
501 923-OP OUTSIDE SERVICES	LABOR	7,081,546	940,012	340,892	1,098,131		927,329		62
502									
503 924-OP PROPERTY INSURANCE	PI-S	774,743	357,319	417,424					
504 PRODUCTION - STEAM	P-TTOP-L20	2,436,372	266,400	131,518	311,211		652,570		31
505 ALL RISK & MISCELLANEOUS									
506 TOTAL ACCOUNT 924		3,211,114							

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**LIST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

ALLOCATOR SUBSTATION SUBSTATION PRI LINES SEC LINES LINE TRANS LINE TRANS LINE TRANS  
 GENERAL DIRECT CIAC DEMAND CUSTOMER DIRECT PRI DMD PRI CUST PRI DIRECT SEC DMD

**477 \*\*\* TABLE 5 - OPERATION & MAINTENANCE EXPENSES \*\*\***

Account Number	Description	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)		
478	CUSTOMER ACCOUNTING EXPENSES																				
480	480 901-OP SUPERVISION	L-901																			
481	481 902-OP METER READING	M-READ																			
482	482 903-OP CUSTOMER RECORDS & COLLECTIONS	C-RECORD																			
483	483 904-OP UNCOLLECTIBLE ACCOUNTS	UAR																			
484	484 905-OP MISC CUSTOMER ACCOUNTS EXPENSES	D-902-904																			
485	TOTAL CUSTOMER ACCOUNTING EXPENSES																				
486	CUSTOMER SERVICES & INFORMATION EXPENSES																				
487	487 907-OP SUPERVISION	L-907																			
488	488 908-OP CUSTOMER ASSISTANCE																				
489	ENERGY EFFICIENCY PROGRAMS																				
490	OTHER																				
491	TOTAL ACCOUNT 908																				
492	492 909-OP INFORMATION & INSTRUCTIONAL																				
493	493 910-OP MISCELLANEOUS EXPENSES																				
494	TOTAL CUST SERV & INFO EXPENSES																				
495	TOTAL ACCOUNT 909																				
496	ADMINISTRATIVE & GENERAL EXPENSES																				
497	497 920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR																			
498	498 921-OP OFFICE SUPPLIES	LABOR																			
499	499 922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR																			
500	499 922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR																			
501	501 923-OP OUTSIDE SERVICES	LABOR																			
502	TOTAL ACCOUNT 920																				
503	503 924-OP PROPERTY INSURANCE																				
504	504 924-OP PRODUCTION - STEAM	PLS																			
505	505 924-OP ALL RISK & MISCELLANEOUS	P110P-L20																			
506	TOTAL ACCOUNT 924																				

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) (S) (T) (U) (V) (W) (X) (Y)

ALLOCATOR LINE TRANS SEC LINES SEC LINES SERVICES METERS STREET LIGHTS INSTALLATION CUST PREM

477 \*\*\* TABLE 5 - OPERATION & MAINTENANCE EXPENSES \*\*\*

	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
478							
479 CUSTOMER ACCOUNTING EXPENSES							
480 901-OP SUPERVISION							
481 902-OP METER READING							
482 903-OP CUSTOMER RECORDS & COLLECTIONS							
483 904-OP UNCOLLECTIBLE ACCOUNTS							
484 905-OP MISC CUSTOMER ACCOUNTS EXPENSES							
485 TOTAL CUSTOMER ACCOUNTING EXPENSES							
486 CUSTOMER SERVICES & INFORMATION EXPENSES							
487 907-OP SUPERVISION							
488 908-OP CUSTOMER ASSISTANCE							
489 ENERGY EFFICIENCY PROGRAMS							
490 OTHER							
491 TOTAL ACCOUNT 908							
492 909-OP INFORMATION & INSTRUCTIONAL							
493 910-OP MISCELLANEOUS EXPENSES							
494 TOTAL CUST SERV & INFO EXPENSES							
495							
496 ADMINISTRATIVE & GENERAL EXPENSES							
497							
498 920-OP ADMINISTRATIVE & GENERAL SALARIES	427,794	723,863	403,825	222,295	3,463,842	326,860	916,578
499 921-OP OFFICE SUPPLIES	111,345	188,405	105,107	57,858	901,561	85,074	238,565
500 922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	(215,138)	(364,031)	(203,084)	(111,792)	(1,741,969)	(164,376)	(460,948)
501 923-OP OUTSIDE SERVICES	55,588	94,060	52,474	28,885	450,098	42,473	119,102
502							
503 924-OP PROPERTY INSURANCE							
504 PRODUCTION - STEAM							
505 ALL RISK & MISCELLANEOUS	82,540	41,593	23,204	43,404	80,016	3,263	1,992
506 TOTAL ACCOUNT 924							

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)	
ALLOCATOR	METER	CUSTOMER ACCOUNTING FUNCTION	CUSTOMER UNCOLLECT	OTHER	CUSTOMER	ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
477 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***	READING	RECORDS	ACCOUNTS	OTHER	CUSTOMER	ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
478									
479									
480	101,064				318,143				
481	2,040,942								
482									
483					13,199,756				
484									
485					4,479,964				
486									
487									261,221
488									
489									4,557,590
490									
491									31,339
492									635,875
493									
494									
495									
496									
497									
498	1,728,534				5,441,286				2,419,739
499	449,899				1,416,245				629,804
500	(869,281)				(2,736,427)				(1,216,889)
501	224,609				707,051				314,426
502									
503									
504									
505									
506									



**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(AH) (AI) (AJ) (AK) (AL) (AM)  
 DEMAND ENERGY CUSTOMER REVENUE OTHER INC TAXES  
 & REVENUES  
 TRANSFER

1	(A)				
2		ALLOCATOR			
3					
4					
5					
6					
7					
8					
9					
477		<b>*** TABLE 5 - OPERATION &amp; MAINTENANCE EXPENSES ***</b>			
478					
479		CUSTOMER ACCOUNTING EXPENSES			
480		SUPERVISION	L-901		
481		METER READING	M-READ		
482		CUSTOMER RECORDS & COLLECTIONS	C-RECORD		
483		UNCOLLECTIBLE ACCOUNTS	UAR		
484		MISC CUSTOMER ACCOUNTS EXPENSES	D-902-904		
485		TOTAL CUSTOMER ACCOUNTING EXPENSES			
486		CUSTOMER SERVICES & INFORMATION EXPENSES			
487		SUPERVISION	L-907		
488		CUSTOMER ASSISTANCE			
489		ENERGY EFFICIENCY PROGRAMS	PHH		
490		OTHER	C-ASSIST		
491		TOTAL ACCOUNT 908			
492		INFORMATION & INSTRUCTIONAL	C-ASSIST		
493		MISCELLANEOUS EXPENSES	D-908-909		
494		TOTAL CUST SERV & INFO EXPENSES			
495					
496		ADMINISTRATIVE & GENERAL EXPENSES			
497					
498		ADMINISTRATIVE & GENERAL SALARIES	LABOR		
499		OFFICE SUPPLIES	LABOR		
500		ADMIN & GENERAL EXP TRANSFERRED-CF	LABOR		
501		OUTSIDE SERVICES	LABOR		
502					
503		PROPERTY INSURANCE			
504		PRODUCTION - STEAM	PI-S		
505		ALL RISK & MISCELLANEOUS	P110P-L20		
506		TOTAL ACCOUNT 924			

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A)	(B)	(C)	(CC)	(D)	(E)	(F)	(G)	(H)
ALLOCATOR	TOTALS	DEMAND	** PRODUCTION FUNCTION **	ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
		Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT

507 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***	(A)	(B)	(C)	(CC)	(D)	(E)	(F)	(G)	(H)
508	LABOR	5,579,059	740,570	268,565	865,141	730,578	49	49	49
509 925-OP	LABOR	42,597,434	5,654,429	2,050,557	6,605,559	5,578,137	372	372	372
510 926-OP	P101P	2,633	484	112	565	556	0	0	0
511 927-OP	P101P	2,633	484	112	565	556	0	0	0
512	P101P	2,633	484	112	565	556	0	0	0
513 928-OP	P101P	2,633	484	112	565	556	0	0	0
514	P101P	2,633	484	112	565	556	0	0	0
515	P101P	2,633	484	112	565	556	0	0	0
516	P101P	2,633	484	112	565	556	0	0	0
517	P101P	2,633	484	112	565	556	0	0	0
518	P101P	2,633	484	112	565	556	0	0	0
519	P101P	2,633	484	112	565	556	0	0	0
520	P101P	2,633	484	112	565	556	0	0	0
521	P101P	2,633	484	112	565	556	0	0	0
522	P101P	2,633	484	112	565	556	0	0	0
523	P101P	2,633	484	112	565	556	0	0	0
524	P101P	2,633	484	112	565	556	0	0	0
525	P101P	2,633	484	112	565	556	0	0	0
526	P101P	2,633	484	112	565	556	0	0	0
527	P101P	2,633	484	112	565	556	0	0	0
528	P101P	2,633	484	112	565	556	0	0	0
529	P101P	2,633	484	112	565	556	0	0	0
530 929-OP	P101P	2,633	484	112	565	556	0	0	0
531 9301-OP	P101P	2,633	484	112	565	556	0	0	0
532 9302-OP	P101P	2,633	484	112	565	556	0	0	0
533 931-OP	P101P	2,633	484	112	565	556	0	0	0
534	P101P	2,633	484	112	565	556	0	0	0
535	P101P	2,633	484	112	565	556	0	0	0
536 935-MT	P101P	2,633	484	112	565	556	0	0	0
537	P101P	2,633	484	112	565	556	0	0	0
538	P101P	2,633	484	112	565	556	0	0	0
539	P101P	2,633	484	112	565	556	0	0	0
540	P101P	2,633	484	112	565	556	0	0	0
541	P101P	2,633	484	112	565	556	0	0	0
542	P101P	2,633	484	112	565	556	0	0	0
543	P101P	2,633	484	112	565	556	0	0	0
INJURIES & DAMAGES	LABOR	1,714,712	714,518	165,487	834,707	730,578	49	49	49
EMPLOYEE PENSIONS & BENEFITS	LABOR	726,801	726,801	726,801	726,801	726,801	372	372	372
FRANCHISE REQUIREMENTS	P101P	479,564	479,564	479,564	479,564	479,564	0	0	0
REGULATORY COMMISSION EXPENSES	P101P	556,749	102,315	23,697	119,525	117,579	6	6	6
FERC ADMIN ASSESS & SECURITIES	T-PLT	695	695	695	695	695	0	0	0
CAPACITY RELATED	NONE	156,638	156,638	156,638	156,638	156,638	0	0	0
ENERGY RELATED	PI-HO	55,373	57,823	31,265	67,549	67,549	0	0	0
FERC ORDER 472	OTH-EXP	67,748	67,748	67,748	67,748	67,748	0	0	0
FERC MISCELLANEOUS	OTH-EXP	0	0	0	0	0	0	0	0
FERC RATE CASE	OTH-EXP	0	0	0	0	0	0	0	0
FERC OTHER	OTH-EXP	0	0	0	0	0	0	0	0
FERC OREGON HYDRO	OTH-EXP	0	0	0	0	0	0	0	0
IDAHO PUC -RATE CASE	OTH-EXP	0	0	0	0	0	0	0	0
-OTHER	OTH-EXP	0	0	0	0	0	0	0	0
OREGON PUC -RATE CASE	OTH-EXP	0	0	0	0	0	0	0	0
-OTHER	OTH-EXP	0	0	0	0	0	0	0	0
NEVADA PUC -RATE CASE	OTH-EXP	0	0	0	0	0	0	0	0
-OTHER	OTH-EXP	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 928	OTH-EXP	3,758,281	0	0	0	0	0	0	0
DUPLICATE CHARGES-CR	LABOR	3,607,607	478,878	173,663	559,429	472,416	32	32	32
GENERAL ADVERTISING	LABOR	23,950	4,401	1,019	5,142	5,058	0	0	0
MISCELLANEOUS EXPENSES	LABOR	107,136,990	0	0	0	0	0	0	0
RENTS	LABOR	4,155,732	763,707	176,879	892,170	877,644	42	42	42
TOTAL ADM & GEN OPERATION	GEN-PLT	111,292,722	0	0	0	0	0	0	0
GENERAL PLANT MAINTENANCE	GEN-PLT	4,155,732	763,707	176,879	892,170	877,644	42	42	42
TOTAL ADMIN & GENERAL EXPENSES	GEN-PLT	111,292,722	0	0	0	0	0	0	0
MERCHANDISING EXPENSE	M-EXP	588,978	0	0	117,680	0	0	0	0
TOTAL OPER & MAINT EXPENSES	M-EXP	637,003,646	106,144,271	33,138,207	334,486,295	35,430,095	1,996	1,996	1,996

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**LIST OF SERVICE STUDY**

**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) \*\*\*\*\* (I) SUBSTATION GENERAL (J) DIRECT (K) SUBSTATION (L) DEMAND (M) CUSTOMER (N) SEC LINES (O) PRI DMD (P) TRANS (Q) LINE (R) TRANS  
 \*\*\*\*\* (J) DIRECT (K) SUBSTATION (L) DEMAND (M) CUSTOMER (N) SEC LINES (O) PRI DMD (P) TRANS (Q) LINE (R) TRANS  
 \*\*\*\*\* (J) DIRECT (K) SUBSTATION (L) DEMAND (M) CUSTOMER (N) SEC LINES (O) PRI DMD (P) TRANS (Q) LINE (R) TRANS  
 \*\*\*\*\* (J) DIRECT (K) SUBSTATION (L) DEMAND (M) CUSTOMER (N) SEC LINES (O) PRI DMD (P) TRANS (Q) LINE (R) TRANS

ALLOCATION	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	SEC LINES	PRI DMD	TRANS	LINE	TRANS	LINE	TRANS	SEC DMD
(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)				
<b>508 ***** TABLE 5 - OPERATION &amp; MAINTENANCE EXPENSES *****</b>														
509 925-OP INJURIES & DAMAGES	325,751	35,080		534,696	298,294	19,219	19,014	10,608	7,397	78,502				
510 926-OP EMPLOYEE PENSIONS & BENEFITS	2,487,188	267,848		4,082,530	2,277,542	146,743	145,180	80,992	56,477	599,380				
511 927-OP FRANCHISE REQUIREMENTS	153	17		201	112	12	31	17	12	126				
512 *****														
513 928-OP REGULATORY COMMISSION EXPENSES														
514 FERC ADMIN ASSESS & SECURITIES														
515 CAPACITY RELATED														
516 ENERGY RELATED														
517 FERC ORDER 472														
518 FERC MISCELLANEOUS														
519 FERC RATE CASE														
520 FERC OTHER														
521 FERC OREGON HYDRO														
522 IDAHO PUC -RATE CASE														
523 -OTHER														
524 OREGON PUC -RATE CASE														
525 -OTHER														
526 NEVADA PUC -RATE CASE														
527 -OTHER														
528 TOTAL ACCOUNT 928	32,336	3,597		42,481	23,699	2,553	6,457	3,602	2,512	26,658				
529 *****														
530 929-OP DUPLICATE CHARGES-CR														
531 9301-OP GENERAL ADVERTISING														
532 9302-OP MISCELLANEOUS EXPENSES	210,642	22,684		345,752	192,887	12,428	12,295	6,859	4,783	50,762				
533 931-OP RENTS	1,391	155		1,827	1,019	110	278	155	108	1,147				
534 TOTAL ADM & GEN OPERATION														
535 *****														
536 935-MT GENERAL PLANT MAINTENANCE	241,362	26,847		317,093	176,898	19,060	48,198	26,888	18,750	198,985				
537 *****														
538 TOTAL ADMIN & GENERAL EXPENSES														
539 *****														
540 416 MERCHANDISING EXPENSE														
541 M-EXP														
542 TOTAL OPER & MAINT EXPENSES	13,052,758	1,405,901		24,405,428	13,615,179	857,026	859,118	479,281	334,212	3,546,903				
543 *****														



**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**  
 (Z) (AA) (AB) (AC) (AD) (AE) (AF) (AG)  
 - - - CUSTOMER ACCOUNTING FUNCTION - - - \*\*\*\*\*CUSTOMER INFORMATION FUNCTION\*\*\*\*\*  
 METER CUSTOMER UNCOLLECT CUSTOMER  
 READING RECORDS ACCOUNTS OTHER ASSISTANCE DEMONSTR ADVERTISING OTHER

507 \*\*\*\*\* TABLE 5 - OPERATION & MAINTENANCE EXPENSES \*\*\*\*\*

	(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
508	ALLOCATOR								
509	LABOR	176,954	557,036						247,714
510	LABOR	1,351,085	4,253,105						1,891,355
511	P101P								
512									
513	REGULATORY COMMISSION EXPENSES								
514	FERC ADMIN ASSESS & SECURITIES								
515	CAPACITY RELATED								
516	ENERGY RELATED								
517	FERC ORDER 472								
518	FERC MISCELLANEOUS								
519	FERC RATE CASE								
520	FERC OTHER								
521	FERC OREGON HYDRO								
522	IDAHO PUC -RATE CASE								
523	-OTHER								
524	OREGON PUC -RATE CASE								
525	-OTHER								
526	NEVADA PUC -RATE CASE								
527	-OTHER								
528	TOTAL ACCOUNT 928								
529									
530	DUPLICATE CHARGES-CR								
531	GENERAL ADVERTISING								
532	MISCELLANEOUS EXPENSES	114,424	360,199						160,180
533	RENTS								
534	TOTAL ADM & GEN OPERATION								
535									
536	GENERAL PLANT MAINTENANCE								
537	L GEN-PLT								
538									
539	TOTAL ADMIN & GENERAL EXPENSES								
540									
541	MERCHANDISING EXPENSE								
542	M-EXP								
543	TOTAL OPER & MAINT EXPENSES	5,318,265	23,516,622	4,480,041					9,932,356



**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A) ALLOCATOR	(B) TOTALS	** PRODUCTION FUNCTION **			----- TRANSMISSION FUNCTION -----			(H) DEMAND DIRECT
			(C) DEMAND Base-load	(D) ENERGY	(E) POWER SUP	(F) TRANS	(G) DEMAND SUBTRANS		
544 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***									
545									
546 DEPRECIATION EXPENSE									
547 310-316 STEAM PRODUCTION	PLS	18,263,753	8,423,426	9,840,328					
548 330-336 HYDRAULIC PRODUCTION	PIH	14,759,881	6,807,404	7,952,476					
549 340-346 OTHER PRODUCTION	PIO	5,208,392							
550	TOTAL PRODUCTION PLANT	38,232,025							
551									
552 TRANSMISSION PLANT									
553 350 LAND & LAND RIGHTS	T-350	435,318				435,318			
554 352 STRUCTURES & IMPROVEMENTS	T-352	913,588				913,588			
555 353 STATION EQUIPMENT	T-353	7,049,724				7,049,724			778
556 354 TOWERS & FIXTURES	T-354	2,812,870				2,812,870			
557 355 POLES & FIXTURES	T-355	2,773,099				2,773,099			12
558 356 OVERHEAD CONDUCTORS & DEVICES	T-356	3,177,757				3,177,757			32
559 359 ROADS & TRAILS	T-359	2,997				2,997			
560	TOTAL TRANSMISSION PLANT	17,165,353							
561									
562 DISTRIBUTION PLANT									
563 360 LAND & LAND RIGHTS	D360N								
564 361 STRUCTURES & IMPROVEMENTS	D361N	573,460							
565 362 STATION EQUIPMENT	D362N	3,554,957							
566 364 POLES, TOWERS & FIXTURES	D364	7,088,699							
567 365 OVERHEAD CONDUCTORS & DEVICES	D365	3,456,236							
568 366 UNDERGROUND CONDUIT	D366	968,828							
569 367 UNDERGROUND CONDUCTORS & DEVICES	D367	3,843,944							
570 368 LINE TRANSFORMERS	D368	6,461,574							
571 369 SERVICES	SERVICE	1,735,579							
572 370 METERS	METER	14,710,997							
573 371 INSTALLATIONS ON CUSTOMER PREMISES	CUSTINST	26,757							
574 373 STREET LIGHTING SYSTEMS	STLIGHT	170,555							
575	TOTAL DISTRIBUTION PLANT	42,591,585							

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**LIST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) ALLOCATOR  
 (B) SUBSTATION GENERAL  
 (C) SUBSTATION DIRECT  
 (D) SUBSTATION DIRECT  
 (E) SUBSTATION DIRECT  
 (F) SUBSTATION DIRECT  
 (G) SUBSTATION DIRECT  
 (H) SUBSTATION DIRECT  
 (I) SUBSTATION DIRECT  
 (J) SUBSTATION DIRECT  
 (K) SUBSTATION DIRECT  
 (L) SUBSTATION DIRECT  
 (M) SUBSTATION DIRECT  
 (N) SUBSTATION DIRECT  
 (O) SUBSTATION DIRECT  
 (P) SUBSTATION DIRECT  
 (Q) SUBSTATION DIRECT  
 (R) SUBSTATION DIRECT

544 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
545 DEPRECIATION EXPENSE																		
546 DEPRECIATION EXPENSE																		
547 310-316 STEAM PRODUCTION	PI-S																	
548 330-336 HYDRAULIC PRODUCTION	PI-H																	
549 340-346 OTHER PRODUCTION	PI-O																	
550 TOTAL PRODUCTION PLANT																		
551																		
552 TRANSMISSION PLANT																		
553 350 LAND & LAND RIGHTS	T-350																	
554 352 STRUCTURES & IMPROVEMENTS	T-352																	
555 353 STATION EQUIPMENT	T-353																	
556 354 TOWERS & FIXTURES	T-354																	
557 355 POLES & FIXTURES	T-355																	
558 356 OVERHEAD CONDUCTORS & DEVICES	T-356																	
559 359 ROADS & TRAILS	T-359																	
560 TOTAL TRANSMISSION PLANT																		
561																		
562 DISTRIBUTION PLANT																		
563 360 LAND & LAND RIGHTS	D360N																	
564 361 STRUCTURES & IMPROVEMENTS	D361N																	
565 362 STATION EQUIPMENT	D362N																	
566 364 POLES, TOWERS & FIXTURES	D364																	
567 365 OVERHEAD CONDUCTORS & DEVICES	D365																	
568 366 UNDERGROUND CONDUIT	D366																	
569 367 UNDERGROUND CONDUCTORS & DEVICES	D367																	
570 368 LINE TRANSFORMERS	D368																	
571 369 SERVICES	SERVICE																	
572 370 METERS	METER																	
573 371 INSTALLATIONS ON CUSTOMER PREMISES	CUSTOMER PREMISES																	
574 373 STREET LIGHTING SYSTEMS	STREET LIGHTING																	
575 TOTAL DISTRIBUTION PLANT																		



IDAHO POWER COMPANY  
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION  
CLASS COST OF SERVICE STUDY

FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011  
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

\*\*\*\*\*  
(S) (T) (U) (V) (W) (X) (Y)  
\*\*\*\*\*  
LINE TRANS SEC LINES SEC LINES SERVICES METERS STREET LIGHTS INSTALLATION  
SEC CUST DEMAND CUSTOMER CUST PREM

544 \*\*\* TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE \*\*\*

ALLOCATOR	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
545								
546	DEPRECIATION EXPENSE							
547	310-316 STEAM PRODUCTION							
548	330-336 HYDRAULIC PRODUCTION							
549	340-346 OTHER PRODUCTION							
550	TOTAL PRODUCTION PLANT							
551								
552	TRANSMISSION PLANT							
553	350 LAND & LAND RIGHTS							
554	352 STRUCTURES & IMPROVEMENTS							
555	353 STATION EQUIPMENT							
556	354 TOWERS & FIXTURES							
557	355 POLES & FIXTURES							
558	356 OVERHEAD CONDUCTORS & DEVICES							
559	359 ROADS & TRAILS							
560	TOTAL TRANSMISSION PLANT							
561								
562	DISTRIBUTION PLANT							
563	360 LAND & LAND RIGHTS							
564	361 STRUCTURES & IMPROVEMENTS							
565	362 STATION EQUIPMENT							
566	364 POLES, TOWERS & FIXTURES		336,384	187,660				
567	365 OVERHEAD CONDUCTORS & DEVICES		272,844	152,213				
568	366 UNDERGROUND CONDUIT		341,105	190,294				
569	367 UNDERGROUND CONDUCTORS & DEVICES		333,687	186,100				
570	368 LINE TRANSFORMERS							
571	369 SERVICES				1,735,579			
572	370 METERS					14,710,997		
573	371 INSTALLATIONS ON CUSTOMER PREMISES							26,757
574	373 STREET LIGHTING SYSTEMS						170,555	
575	TOTAL DISTRIBUTION PLANT							

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**  
 (Z) (AA) (AB) (AC) (AD) (AE) (AF) (AG)  
 - - - CUSTOMER ACCOUNTING FUNCTION - - - \*\*\*\*\* CUSTOMER INFORMATION FUNCTION \*\*\*\*\*  
 METER CUSTOMER UNCOLLECT CUSTOMER ASSISTANCE DEMONSTR ADVERTISING OTHER  
 ALLOCATOR READING RECORDS ACCOUNTS OTHER ASSISTANCE DEMONSTR ADVERTISING OTHER

544 \*\*\* TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE \*\*\*

545	DEPRECIATION EXPENSE							
547	310-316	STEAM PRODUCTION	PI-S					
548	330-336	HYDRAULIC PRODUCTION	PI-H					
549	340-346	OTHER PRODUCTION	PI-O					
550		TOTAL PRODUCTION PLANT						
551								
552		TRANSMISSION PLANT						
553	350	LAND & LAND RIGHTS	T-350					
554	352	STRUCTURES & IMPROVEMENTS	T-352					
555	353	STATION EQUIPMENT	T-353					
556	354	TOWERS & FIXTURES	T-354					
557	355	POLES & FIXTURES	T-355					
558	356	OVERHEAD CONDUCTORS & DEVICES	T-356					
559	359	ROADS & TRAILS	T-359					
560		TOTAL TRANSMISSION PLANT						
561								
562		DISTRIBUTION PLANT						
563	360	LAND & LAND RIGHTS	D360N					
564	361	STRUCTURES & IMPROVEMENTS	D361N					
565	362	STATION EQUIPMENT	D362N					
566	364	POLES, TOWERS & FIXTURES	D364					
567	365	OVERHEAD CONDUCTORS & DEVICES	D365					
568	366	UNDERGROUND CONDUIT	D366					
569	367	UNDERGROUND CONDUCTORS & DEVICES	D367					
570	368	LINE TRANSFORMERS	D368					
571	369	SERVICES	SERVICE					
572	370	METERS	METER					
573	371	INSTALLATIONS ON CUSTOMER PREMISES	CUSTOMER					
574	373	STREET LIGHTING SYSTEMS	STL					
575		TOTAL DISTRIBUTION PLANT						

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(AH) (AI) (AJ) (AK) (AL) (AM)  
 DEMAND ENERGY CUSTOMER REVENUE OTHER INC TAXES  
 & REVENUES  
 TRANSFER

(A)  
 ALLOCATOR

544 \*\*\* TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE \*\*\*

545	DEPRECIATION EXPENSE							
547 310-316	STEAM PRODUCTION	P-I-S						
548 330-336	HYDRAULIC PRODUCTION	P-H						
549 340-346	OTHER PRODUCTION	P-O						
550	TOTAL PRODUCTION PLANT							
551	552 TRANSMISSION PLANT							
553 350	LAND & LAND RIGHTS	T-350						
554 352	STRUCTURES & IMPROVEMENTS	T-352						
555 353	STATION EQUIPMENT	T-353						
556 354	TOWERS & FIXTURES	T-354						
557 355	POLES & FIXTURES	T-355						
558 356	OVERHEAD CONDUCTORS & DEVICES	T-356						
559 359	ROADS & TRAILS	T-359						
560	TOTAL TRANSMISSION PLANT							
561	562 DISTRIBUTION PLANT							
563 360	LAND & LAND RIGHTS	D360N						
564 361	STRUCTURES & IMPROVEMENTS	D361N						
565 362	STATION EQUIPMENT	D362N						
566 364	POLES, TOWERS & FIXTURES	D364						
567 365	OVERHEAD CONDUCTORS & DEVICES	D365						
568 366	UNDERGROUND CONDUIT	D366						
569 367	UNDERGROUND CONDUCTORS & DEVICES	D367						
570 368	LINE TRANSFORMERS	D368						
571 369	SERVICES	SERVICE						
572 370	METERS	METER						
573 371	INSTALLATIONS ON CUSTOMER PREMISES	CUSTOMER						
574 373	STREET LIGHTING SYSTEMS	STLIGHT						
575	TOTAL DISTRIBUTION PLANT							

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A) ALLOCATOR	(B) TOTALS	(C) DEMAND		(CC) ** PRODUCTION FUNCTION **		(D) ENERGY		(E) DEMAND		(F) DEMAND		(G) TRANSMISSION FUNCTION		(H) DEMAND
			Base-load	Peak	Base-load	Peak	Base-load	Peak	Base-load	Peak	Base-load	Peak	Base-load	Peak	
576 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***															
577															
578	GENERAL PLANT														
579	LAND & LAND RIGHTS														
580	STRUCTURES & IMPROVEMENTS														
581	OFFICE FURNITURE & EQUIPMENT														
582	TRANSPORTATION EQUIPMENT														
583	STORES EQUIPMENT														
584	TOOLS, SHOP & GARAGE EQUIPMENT														
585	LABORATORY EQUIPMENT														
586	POWER OPERATED EQUIPMENT														
587	COMMUNICATIONS EQUIPMENT														
588	MISCELLANEOUS EQUIPMENT														
589	TOTAL GENERAL PLANT														
590															
591	DEPRECIATION ON DISALLOWED COSTS														
592	TOTAL DEPRECIATION EXPENSE														
593															
594	AMORTIZATION EXPENSE														
595	INTANGIBLE PLANT														
596	HYDRAULIC PRODUCTION														
597	ADJUSTMENTS, GAINS & LOSSES														
598	TOTAL AMORTIZATION EXPENSE														
599															
600	TOTAL DEPRECIATION & AMORTIZATION EXP														
601															

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**LIST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
	ALLOCATOR	GENERAL	SUBSTATION	CIAC	DEMAND	CUSTOMER	DIRECT	LINE TRANS	LINE TRANS	LINE TRANS	LINE TRANS
			DIRECT					PRI DM	PRI CUST	PRI DIRECT	SEC DM
			DIRECT								
576	*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***										
577											
578	GENERAL PLANT										
579	LAND & LAND RIGHTS										
580	STRUCTURES & IMPROVEMENTS	P-PTD	12,009	141,833	79,125	8,525	21,558	12,027	8,387	89,005	
581	OFFICE FURNITURE & EQUIPMENT	P-PTD	433,588	569,632	317,784	34,239	86,583	48,303	33,682	357,462	
582	TRANSPORTATION EQUIPMENT	P-PTD	12,283	16,136	9,002	970	2,453	1,368	954	10,126	
583	STORES EQUIPMENT	P-PTD	4,711	6,189	3,453	372	941	525	366	3,884	
584	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	15,654	20,566	11,473	1,236	3,126	1,744	1,216	12,906	
585	LABORATORY EQUIPMENT	P-PTD	37,801	49,662	27,705	2,985	7,548	4,211	2,936	31,164	
586	POWER OPERATED EQUIPMENT	P-PTD									
587	COMMUNICATIONS EQUIPMENT	P-PTD	112,403	147,672	82,382	8,876	22,446	12,522	8,732	92,668	
588	MISCELLANEOUS EQUIPMENT	P-PTD	27,890	36,641	20,441	2,202	5,569	3,107	2,167	22,993	
589	TOTAL GENERAL PLANT										
590											
591	DEPRECIATION ON DISALLOWED COSTS	P101P	(16,406)	(21,553)	(12,024)	(1,296)	(3,276)	(1,828)	(1,274)	(13,525)	
592	TOTAL DEPRECIATION EXPENSE		4,817,138	9,291,947	5,183,745	446,056	918,145	512,210	357,174	3,790,595	
593											
594	AMORTIZATION EXPENSE										
595	INTANGIBLE PLANT	P101P	400,403	526,035	293,462	31,619	79,956	44,606	31,104	330,103	
596	HYDRAULIC PRODUCTION	PHH									
597	ADJUSTMENTS, GAINS & LOSSES	P101P	(1,258)	(1,653)	(922)	(99)	(251)	(140)	(98)	(1,037)	
598	TOTAL AMORTIZATION EXPENSE		399,145	524,383	292,540	31,519	79,705	44,466	31,007	329,066	
599											
600	TOTAL DEPRECIATION & AMORTIZATION EXP		5,216,283	9,816,329	5,476,285	477,576	997,850	556,676	388,181	4,119,661	
601											

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
	ALLOCATOR	LINE TRANS SEC CUST	SEC LINES DEMAND	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
576 ***	<b>TABLE 6 - DEPRECIATION &amp; AMORTIZATION EXPENSE ***</b>							
577	GENERAL PLANT							
578	LAND & LAND RIGHTS							
579	STRUCTURES & IMPROVEMENTS	P-PTD	49,654	25,021	13,958	26,110	48,135	1,963
580	OFFICE FURNITURE & EQUIPMENT	P-PTD	199,419	100,489	56,060	104,864	193,321	7,884
581	TRANSPORTATION EQUIPMENT	P-PTD	5,649	2,847	1,588	2,971	5,476	223
582	STORES EQUIPMENT	P-PTD	2,167	1,092	609	1,139	2,100	86
583	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD	7,200	3,628	2,024	3,786	6,980	285
584	LABORATORY EQUIPMENT	P-PTD	17,386	8,761	4,887	9,142	16,854	687
585	POWER OPERATED EQUIPMENT	P-PTD						
586	COMMUNICATIONS EQUIPMENT	P-PTD	51,697	26,051	14,533	27,185	50,117	2,044
587	MISCELLANEOUS EQUIPMENT	P-PTD	12,827	6,464	3,606	6,745	12,435	507
588	TOTAL GENERAL PLANT							
589								
590	DEPRECIATION ON DISALLOWED COSTS	P10IP	(7,545)	(3,802)	(2,121)	(3,966)	(7,315)	(298)
591	TOTAL DEPRECIATION EXPENSE		2,114,678	1,454,469	811,412	1,913,553	15,039,100	183,935
592								
593	AMORTIZATION EXPENSE							
594	INTANGIBLE PLANT	P10IP	184,156	92,798	51,769	96,838	178,525	4,445
595	HYDRAULIC PRODUCTION	PLH						
596	ADJUSTMENTS, GAINS & LOSSES	P10IP	(579)	(292)	(163)	(304)	(561)	(23)
597	TOTAL AMORTIZATION EXPENSE		183,578	92,506	51,607	96,534	177,964	7,257
598								
599	TOTAL DEPRECIATION & AMORTIZATION EXP		2,298,256	1,546,975	863,019	2,010,087	15,217,064	191,192
600								
601								39,357

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(Z) (AA) (AB) (AC) (AD) (AE) (AF) (AG)  
 - - - CUSTOMER ACCOUNTING FUNCTION - - - \*\*\*\*\*CUSTOMER INFORMATION FUNCTION \*\*\*\*\*  
 METER CUSTOMER UNCOLLECT CUSTOMER  
 READING RECORDS ACCOUNTS OTHER ASSISTANCE DEMONSTR ADVERTISING OTHER

1	(A)	ALLOCATOR	OTHER	CUSTOMER	OTHER	ADVERTISING	OTHER
2							
3							
4							
5							
6							
7							
8							
9							
576							
577							
578							
579							
580							
581							
582							
583							
584							
585							
586							
587							
588							
589							
590							
591							
592							
593							
594							
595							
596							
597							
598							
599							
600							
601							

576 \*\*\* TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE \*\*\*

578 GENERAL PLANT P-PTD  
 LAND & LAND RIGHTS P-PTD  
 STRUCTURES & IMPROVEMENTS P-PTD  
 OFFICE FURNITURE & EQUIPMENT P-PTD  
 TRANSPORTATION EQUIPMENT P-PTD  
 STORES EQUIPMENT P-PTD  
 TOOLS, SHOP & GARAGE EQUIPMENT P-PTD  
 LABORATORY EQUIPMENT P-PTD  
 POWER OPERATED EQUIPMENT P-PTD  
 COMMUNICATIONS EQUIPMENT P-PTD  
 MISCELLANEOUS EQUIPMENT P-PTD  
 TOTAL GENERAL PLANT P-PTD

591 DEPRECIATION ON DISALLOWED COSTS P101P  
 TOTAL DEPRECIATION EXPENSE

594 AMORTIZATION EXPENSE  
 INTANGIBLE PLANT P101P  
 HYDRAULIC PRODUCTION PHH  
 ADJUSTMENTS, GAINS & LOSSES P101P  
 TOTAL AMORTIZATION EXPENSE

TOTAL DEPRECIATION & AMORTIZATION EXP

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) (AH) (AI) (AJ) (AK) (AL) (AM)  
 . . . . . MISCELLANEOUS . . . . . INC TAXES  
 DEMAND ENERGY CUSTOMER REVENUE OTHER TRANSFER

ALLOCATOR

576 \*\*\* TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE \*\*\*

577	GENERAL PLANT								
578	LAND & LAND RIGHTS	P-PTD							
579	STRUCTURES & IMPROVEMENTS	P-PTD							
580	OFFICE FURNITURE & EQUIPMENT	P-PTD							
581	TRANSPORTATION EQUIPMENT	P-PTD							
582	STORES EQUIPMENT	P-PTD							
583	TOOLS, SHOP & GARAGE EQUIPMENT	P-PTD							
584	LABORATORY EQUIPMENT	P-PTD							
585	POWER OPERATED EQUIPMENT	P-PTD							
586	COMMUNICATIONS EQUIPMENT	P-PTD							
587	MISCELLANEOUS EQUIPMENT	P-PTD							
588	TOTAL GENERAL PLANT								
589									
590									
591	DEPRECIATION ON DISALLOWED COSTS	P101P							
592	TOTAL DEPRECIATION EXPENSE								
593									
594	AMORTIZATION EXPENSE								
595	INTANGIBLE PLANT	P101P							
596	HYDRAULIC PRODUCTION	PLH							
597	ADJUSTMENTS, GAINS & LOSSES	P101P							
598	TOTAL AMORTIZATION EXPENSE								
599									
600	TOTAL DEPRECIATION & AMORTIZATION EXP								
601									



**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) ALLOCATOR  
 (B) TOTALS  
 (C) DEMAND Base-load  
 (CC) Peak  
 (D) ENERGY  
 (E) DEMAND POWER SUP  
 (F) DEMAND TRANS  
 (G) DEMAND SUBTRANS  
 (H) DEMAND DIRECT  
 \*\*\*\*\* TRANSMISSION FUNCTION \*\*\*\*\*

602 \*\*\*\*\* TABLE 7 - TAXES OTHER THAN INCOME TAXES \*\*\*\*\*

603	604 TAXES OTHER THAN INCOME	(A)	(B)	(C)	(CC)	(D)	(E)	(F)	(G)	(H)
605	FEDERAL TAXES	NONE								
606	FICA	LABOR								
607	FUTA	LABOR								
608	LESS PAYROLL DEDUCTION	LABOR								
609										
610	STATE TAXES									
611	AD VALOREM TAXES									
612	JIM BRIDGER STATION	PLS	1,351,334	623,249		728,086				
613	VALMY	PL-S	1,226,290	565,577		660,713				
614	BOARDMAN	PL-S	294,924	136,022		158,902				
615	OTHER-PRODUCTION PLANT	PL-HO	4,432,868	1,636,401		884,806		5,168,918		246
616	OTHER-TRANSMISSION PLANT	T-PLT.	5,169,164							
617	OTHER-DISTRIBUTION PLANT	D3602N	8,015,528					274,004		13
618	OTHER-GENERAL PLANT	GEN-PLT	1,297,437	238,433		278,539				
619										
620	LICENSES - HYDRO PROJECTS	PLH	4,620	2,131		2,489				
621										
622	REGULATORY COMMISSION FEES									
623	STATE OF IDAHO	P101P	1,837,184	337,623		78,195		387,993		19
624	STATE OF OREGON	NONE								
625	STATE OF NEVADA	NONE								
626										
627	FRANCHISE TAXES									
628	STATE OF OREGON	NONE								
629	STATE OF NEVADA	NONE								
630										
631	OTHER STATE TAXES									
632	UNEMPLOYMENT TAXES	NONE								
633	HYDRO GENERATION TAX	KWH-TAX	1,652,523							
634	IRRIGATION-PIC	KWH-TAX	289,869							
635										
636	TOTAL TAXES OTHER THAN INCOME		25,571,740	3,539,436	1,018,224	4,134,804		5,830,915		278

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**LIST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
	ALLOCATOR	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	SEC LINES	PRI LINES	SEC LINES	PRI LINES	DEMAND	CUSTOMER	DIRECT	PRI DMD	PRI CUST	PRI DIRECT	SEC DMD	
602	<b>*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***</b>																		
603	TAXES OTHER THAN INCOME																		
604	FEDERAL TAXES	NONE																	
605	FICA	LABOR																	
606	FUTA	LABOR																	
607	LESS PAYROLL DEDUCTION	LABOR																	
608																			
609	STATE TAXES																		
610	AD VALOREM TAXES																		
611	JIM BRIDGER STATION																		
612	VALMY																		
613	BOARDMAN																		
614	OTHER-PRODUCTION PLANT	P-I-S																	
615	OTHER-TRANSMISSION PLANT	P-I-S																	
616	OTHER-DISTRIBUTION PLANT	PHO																	
617	OTHER-GENERAL PLANT	T-PLT																	
618		D3602N	14,068	1,245,003	14,068	1,015,387	109,403	276,654	154,339	107,623	1,142,178	98,998	55,228	5,951	15,047	8,395	5,854	62,124	
619		GEN-PLT	8,382	75,354	8,382														
620	LICENSES - HYDRO PROJECTS	P-I-H																	
621																			
622	REGULATORY COMMISSION FEES																		
623	STATE OF IDAHO	P101P	106,702		11,869	140,182	78,204	8,426	21,307	11,887	8,289								87,968
624	STATE OF OREGON	NONE																	
625	STATE OF NEVADA	NONE																	
626																			
627	FRANCHISE TAXES																		
628	STATE OF OREGON	NONE																	
629	STATE OF NEVADA	NONE																	
630																			
631	OTHER STATE TAXES																		
632	UNEMPLOYMENT TAXES	NONE																	
633	HYDRO GENERATION TAX	KWH-TAX																	
634	IRRIGATION-PIC	KWH-TAX																	
635																			
636	TOTAL TAXES OTHER THAN INCOME		1,427,059	34,319	2,059,294	1,148,829	123,779	313,009	174,620	121,766	1,292,271								

IDAHO POWER COMPANY  
 BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION  
 CLASS COST OF SERVICE STUDY  
 FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011  
 FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
	ALLOCATOR	LINE TRANS	SEC LINES	SEC LINES	DISTRIBUTION FUNCTION	METERS	STREET LIGHTS	INSTALLATION CUST PREM
602	*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***							
603								
604	TAXES OTHER THAN INCOME							
605	FEDERAL TAXES	NONE						
606	FICA	LABOR						
607	FUTA	LABOR						
608	LESS PAYROLL DEDUCTION	LABOR						
609								
610	STATE TAXES							
611	AD VALOREM TAXES							
612	JIM BRIDGER STATION	PI-S						
613	VALMY	PI-S						
614	BOARDMAN	PI-S						
615	OTHER-PRODUCTION PLANT	PI-HO						
616	OTHER-TRANSMISSION PLANT	T-PLT						
617	OTHER-DISTRIBUTION PLANT	D3602N	637,193	321,086	179,126	335,066	617,708	15,379
618	OTHER-GENERAL PLANT	GEN-PLT	34,657	17,464	9,743	18,225	33,598	836
619								
620	LICENSES - HYDRO PROJECTS	PI-H						
621								
622	REGULATORY COMMISSION FEES							
623	STATE OF IDAHO	P101P	49,075	24,729	13,796	25,806	47,575	1,184
624	STATE OF OREGON	NONE					1,940	
625	STATE OF NEVADA	NONE						
626								
627	FRANCHISE TAXES							
628	STATE OF OREGON	NONE						
629	STATE OF NEVADA	NONE						
630								
631	OTHER STATE TAXES							
632	UNEMPLOYMENT TAXES	NONE						
633	HYDRO GENERATION TAX	KWH-TAX						
634	IRRIGATION-PI-C	KWH-TAX						
635								
636	TOTAL TAXES OTHER THAN INCOME		720,926	363,279	202,664	379,096	698,880	17,400

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)	
ALLOCATOR	METER	CUSTOMER ACCOUNTING FUNCTION	CUSTOMER UNCOLLECT	OTHER	***** CUSTOMER INFORMATION FUNCTION *****	ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
<b>602 *** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***</b>									
603									
604									
605									
606									
607									
608									
609									
610									
611									
612									
613									
614									
615									
616									
617									
618									
619									
620									
621									
622									
623									
624									
625									
626									
627									
628									
629									
630									
631									
632									
633									
634									
635									
636									

NONE
LABOR
LABOR
LABOR

  

PLS
PLS
PLS
PI-HO
T-PLT
D3602N
GEN-PLT

  

PIH
-----

  

P101P
NONE
NONE

  

NONE
NONE

  

NONE
KWH-TAX
KWH-TAX

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(AH) (AI) (AJ) (AK) (AL) (AM)  
 ----- MISCELLANEOUS ----- INC TAXES  
 DEMAND ENERGY CUSTOMER REVENUE OTHER & REVENUES  
 TRANSFER

(A)  
 ALLOCATOR

602 \*\*\*\* TABLE 7 - TAXES OTHER THAN INCOME TAXES \*\*\*\*

603	604 TAXES OTHER THAN INCOME	NONE				
605	FEDERAL TAXES	LABOR				
606	FICA	LABOR				
607	FUTA	LABOR				
608	LESS PAYROLL DEDUCTION					
609						
610	STATE TAXES					
611	AD VALOREM TAXES					
612	JIM BRIDGER STATION	PI-S				
613	VALMY	PI-S				
614	BOARDMAN	PI-S				
615	OTHER-PRODUCTION PLANT	PI-HO				
616	OTHER-TRANSMISSION PLANT	T-PLT				
617	OTHER-DISTRIBUTION PLANT	D3602N				
618	OTHER-GENERAL PLANT	GEN-PLT				
619						
620	LICENSES - HYDRO PROJECTS	PI-H				
621						
622	REGULATORY COMMISSION FEES					
623	STATE OF IDAHO	P101P				
624	STATE OF OREGON	NONE				
625	STATE OF NEVADA	NONE				
626						
627	FRANCHISE TAXES					
628	STATE OF OREGON	NONE				
629	STATE OF NEVADA	NONE				
630						
631	OTHER STATE TAXES					
632	UNEMPLOYMENT TAXES	NONE				
633	HYDRO GENERATION TAX	KWH-TAX	1,652,523			
634	IRRIGATION-PIC	KWH-TAX	289,869			
635						
636	TOTAL TAXES OTHER THAN INCOME					1,942,391

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A)	(B)	(C)	(CC)	(D)	(E)	(F)	(G)	(H)
	ALLOCATOR	TOTALS	DEMAND	DEMAND	ENERGY	DEMAND	DEMAND	DEMAND	DEMAND
			Base-load	Peak		POWER SUP	TRANS	SUBTRANS	DIRECT

637	*** TABLE 8 - REGULATORY DEBITS/CREDITS ***								
638	REGULATORY DEBITS/CREDITS	NONE							
640	REGULATORY DEBITS/CREDITS								
641	*** TABLE 9 - INCOME TAXES ***								
642									
643	410/411 NET PROVISION FOR DEFER INC TAXES								
644	ACCOUNT #282 - RELATED	P111P	43,095,176	8,008,206	1,854,748	9,355,265	9,202,941		439
645	ACCOUNTS #190 & #283 - RELATED	ADIT	(5,568,407)	1,288,083	288,328	1,504,751	1,480,251		71
646	TOTAL NET PROVISION FOR DEFER IT		37,526,769	9,296,289	2,153,075	10,860,016	10,683,192		508
647									
648	411.4 INVESTMENT TAX CREDIT ADJUSTMENT	P111P	(447,832)	(83,219)	(19,274)	(97,217)	(95,634)		(5)
649									
650	SUMMARY OF INCOME TAXES								
651									
652	TOTAL FEDERAL INCOME TAX	TAX-REV	2,251,144						
653									
654	STATE INCOME TAXES								
655	STATE OF IDAHO	TAX-REV	3,822,054						
656	STATE OF OREGON	TAX-REV	15,527						
657	OTHER STATES	TAX-REV	20,017						
658	TOTAL STATE INCOME TAXES		3,857,598						
659									
660	TOTAL OPERATING EXPENSES		823,294,773						
661									
662	NET OPERATING INCOME		142,352,749						
663									
664									

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**LIST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
	ALLOCATOR	GENERAL	SUBSTATION DIRECT	SUBSTATION DIRECT	DEMAND	CUSTOMER	SEC LINES	LINE TRANS	LINE TRANS	LINE TRANS	SEC DMD
				CIAC			DIRECT	PRI DMD	PRI CUST	PRI DIRECT	
637 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***											
638 REGULATORY DEBITS/CREDITS	NONE										
640 *** TABLE 9 - INCOME TAXES ***											
643 410/411 NET PROVISION FOR DEFER INC TAXES		2,289,745	41,008	3,325,021	1,854,946	199,859	505,398	281,949	196,608	2,086,553	
644 ACCOUNT #282 - RELATED	P-111P	368,295	6,596	(4,494,966)	(2,507,629)	32,146	81,291	45,350	31,624	335,612	
645 ACCOUNTS #190 & #283 - RELATED	ADIT	2,658,040	47,603	(1,169,944)	(652,683)	232,005	586,688	327,299	228,232	2,422,166	
646 TOTAL NET PROVISION FOR DEFER IT											
647 INVESTMENT TAX CREDIT ADJUSTMENT	P-111P	(23,794)	(426)	(34,553)	(19,276)	(2,077)	(5,252)	(2,930)	(2,043)	(21,683)	
649 SUMMARY OF INCOME TAXES											
650 TOTAL FEDERAL INCOME TAX	TAX-REV										
651 STATE INCOME TAXES											
652 STATE OF IDAHO	TAX-REV										
653 STATE OF OREGON	TAX-REV										
654 OTHER STATES	TAX-REV										
655 TOTAL STATE INCOME TAXES											
656 TOTAL OPERATING EXPENSES											
657 NET OPERATING INCOME											
658											
659											
660											
661											
662											
663											
664											

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

1  
 2  
 3  
 4  
 5  
 6  
 7  
 8  
 9

(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
ALLOCATOR	LINE TRANS	SEC LINES	SEC LINES	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
637 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***							
638							
639 REGULATORY DEBITS/CREDITS							
640							
641 *** TABLE 9 - INCOME TAXES ***							
642							
643 410/411 NET PROVISION FOR DEFER INC TAXES							
644 ACCOUNT #282 - RELATED							
645 ACCOUNTS #190 & #283 - RELATED							
646 TOTAL NET PROVISION FOR DEFER IT							
647							
648 411.4 INVESTMENT TAX CREDIT ADJUSTMENT							
649							
650 SUMMARY OF INCOME TAXES							
651							
652 TOTAL FEDERAL INCOME TAX							
653							
654 STATE INCOME TAXES							
655 STATE OF IDAHO							
656 STATE OF OREGON							
657 OTHER STATES							
658 TOTAL STATE INCOME TAXES							
659							
660 TOTAL OPERATING EXPENSES							
661							
662 NET OPERATING INCOME							
663							
664							





**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)
	ALLOCATOR	DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	REVENUES	TRANSFER	& REVENUES
637	<b>*** TABLE 8 - REGULATORY DEBITS/CREDITS ***</b>								
638									
639									
640									
641	<b>*** TABLE 9 - INCOME TAXES ***</b>								
642									
643									
644									
645									
646									
647									
648									
649									
650									
651									
652									
653									
654									
655									
656									
657									
658									
659									
660									
661									
662									
663									
664									

2,251,144  
 3,822,054  
 15,527  
 20,017

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A) ALLOCATOR	(B) TOTALS	** PRODUCTION FUNCTION **			----- TRANSMISSION FUNCTION -----			(H) DEMAND DIRECT
			(C) DEMAND Base-load	(D) ENERGY	(E) POWER SUP	(F) DEMAND TRANS	(G) DEMAND SUBTRANS		
665 *** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***									
666 STEAM POWER GENERATION									
667 OPERATION									
668 500 / SUPERVISION & ENGINEERING	L-500	240,238	110,800	129,438					
669 501 / FUEL	PI-S	0	0	0					
670 502 / STEAM EXPENSES									
671 LABOR	PI-S								
672 OTHER	PI-S								
673 TOTAL ACCOUNT 502									
674 505 / ELECTRIC EXPENSES									
675 LABOR	PI-S		11,391	13,307					
676 OTHER	PI-S								
677 TOTAL ACCOUNT 505									
678 506 / MISCELLANEOUS EXPENSES	PI-S								
679 507 / RENTS	PI-S								
680 STEAM OPERATION EXPENSES									
681		264,935							
682 MAINTENANCE									
683 510 / SUPERVISION & ENGINEERING	L-510								
684 511 / STRUCTURES	PI-S								
685 512 / BOILER PLANT	PI-S								
686 LABOR	PI-S								
687 OTHER	PI-S								
688 TOTAL ACCOUNT 512									
689 513 / ELECTRIC PLANT	PI-S								
690 LABOR	PI-S								
691 OTHER	PI-S								
692 TOTAL ACCOUNT 513									
693 514 / MISCELLANEOUS STEAM PLANT	PI-S								
694 STEAM MAINTENANCE EXPENSES									
695 TOTAL STEAM GENERATION EXPENSES		264,935							
696									
697 HYDRAULIC POWER GENERATION									
698 535-OP SUPERVISION & ENGINEERING	L-535	3,958,219	1,825,570	2,132,649					
699 536-OP WATER FOR POWER	PI-H	531,784	245,264	286,520					
700 537-OP HYDRAULIC EXPENSES	PI-H	4,466,715	2,080,094	2,406,621					
701 538-OP ELECTRIC EXPENSES	PI-H	1,084,778	500,310	584,467					
702 539-OP MISCELLANEOUS EXPENSES	PI-H	1,796,710	828,661	968,050					
703 540-OP RENTS									
704 TOTAL HYDRAULIC OPERATION EXPENSES		11,836,206							
705 541-MT SUPERVISION & ENGINEERING	L-541	1,561,655	720,251	841,404					
706 542-MT STRUCTURES	PI-H	684,492	315,694	368,797					
707 543-MT RESERVOIRS, DAMS & WATERWAYS	PI-H	604,842	278,959	325,883					
708 544-MT ELECTRIC PLANT	PI-H	1,902,949	877,659	1,025,290					
709 545-MT MISCELLANEOUS HYDRAULIC PLANT	PI-H	1,850,299	853,376	996,922					
710 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,604,236							
711 TOTAL HYDRAULIC GENERATION EXPENSES		18,442,442							





**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(Z) (AA) (AB) (AC) (AD) (AE) (AF) (AG)  
 - - - CUSTOMER ACCOUNTING FUNCTION - - - - - \*\*\*\*\* CUSTOMER INFORMATION FUNCTION \*\*\*\*\*  
 METER CUSTOMER UNCOLLECT CUSTOMER ASSISTANCE DEMONSTR ADVERTISING OTHER

ALLOCATOR (A) (Z) (AA) (AB) (AC) (AD) (AE) (AF) (AG)  
 METER CUSTOMER UNCOLLECT CUSTOMER ASSISTANCE DEMONSTR ADVERTISING OTHER

1	665	*** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***							
2	666	STEAM POWER GENERATION							
3	667	OPERATION							
4	668	500 / SUPERVISION & ENGINEERING	L-500						
5	669	501 / FUEL	PI-S						
6	670	502 / STEAM EXPENSES							
7	671	LABOR	PI-S						
8	672	OTHER	PI-S						
9	673	TOTAL ACCOUNT 502							
10	674	505 / ELECTRIC EXPENSES							
11	675	LABOR	PI-S						
12	676	OTHER	PI-S						
13	677	TOTAL ACCOUNT 505							
14	678	506 / MISCELLANEOUS EXPENSES	PI-S						
15	679	507 / RENTS	PI-S						
16	680	STEAM OPERATION EXPENSES							
17	681								
18	682	MAINTENANCE							
19	683	510 / SUPERVISION & ENGINEERING	L-510						
20	684	511 / STRUCTURES	PI-S						
21	685	512 / BOILER PLANT							
22	686	LABOR	PI-S						
23	687	OTHER	PI-S						
24	688	TOTAL ACCOUNT 512							
25	689	513 / ELECTRIC PLANT	PI-S						
26	690	LABOR	PI-S						
27	691	OTHER							
28	692	TOTAL ACCOUNT 513							
29	693	514 / MISCELLANEOUS STEAM PLANT	PI-S						
30	694	STEAM MAINTENANCE EXPENSES							
31	695	TOTAL STEAM GENERATION EXPENSES							
32	696								
33	697	HYDRAULIC POWER GENERATION							
34	698	535-OP SUPERVISION & ENGINEERING	L-535						
35	699	536-OP WATER FOR POWER	PI-H						
36	700	537-OP HYDRAULIC EXPENSES	PI-H						
37	701	538-OP ELECTRIC EXPENSES	PI-H						
38	702	539-OP MISCELLANEOUS EXPENSES	PI-H						
39	703	540-OP RENTS							
40	704	TOTAL HYDRAULIC OPERATION EXPENSES							
41	705	541-MT SUPERVISION & ENGINEERING	L-541						
42	706	542-MT STRUCTURES	PI-H						
43	707	543-MT RESERVOIRS, DAMS & WATERWAYS	PI-H						
44	708	544-MT ELECTRIC PLANT	PI-H						
45	709	545-MT MISCELLANEOUS HYDRAULIC PLANT	PI-H						
46	710	TOTAL HYDRAULIC MAINTENANCE EXPENSES							
47	711	TOTAL HYDRAULIC GENERATION EXPENSES							

IDAHO POWER COMPANY  
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION  
CLASS COST OF SERVICE STUDY  
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011  
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

(A) (AH) (AI) (AJ) (AK) (AL) (AM)  
- - - - - MISCELLANEOUS - - - - - INC TAXES  
DEMAND ENERGY CUSTOMER REVENUE OTHER & REVENUES  
TRANSFER

ALLOCATOR  
ALOCATOR

665 \*\*\* TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR

665	STEAM POWER GENERATION							
666	OPERATION							
667	500 / SUPERVISION & ENGINEERING	L-500						
668	501 / FUEL	PI-S						
669	502 / STEAM EXPENSES	PI-S						
670	LABOR	PI-S						
671	OTHER	PI-S						
672	TOTAL ACCOUNT 502							
673	505 / ELECTRIC EXPENSES	PI-S						
674	LABOR	PI-S						
675	OTHER	PI-S						
676	TOTAL ACCOUNT 505							
677	506 / MISCELLANEOUS EXPENSES	PI-S						
678	RENTS	PI-S						
679	STEAM OPERATION EXPENSES							
680								
681	MAINTENANCE							
682	510 / SUPERVISION & ENGINEERING	L-510						
683	511 / STRUCTURES	PI-S						
684	512 / BOILER PLANT	PI-S						
685	LABOR	PI-S						
686	OTHER	PI-S						
687	TOTAL ACCOUNT 512							
688	513 / ELECTRIC PLANT	PI-S						
689	LABOR	PI-S						
690	OTHER	PI-S						
691	TOTAL ACCOUNT 513							
692	514 / MISCELLANEOUS STEAM PLANT	PI-S						
693	STEAM MAINTENANCE EXPENSES							
694	TOTAL STEAM GENERATION EXPENSES							
695								
696	HYDRAULIC POWER GENERATION							
697	535-OP SUPERVISION & ENGINEERING	L-535						
698	536-OP WATER FOR POWER	PIH						
699	537-OP HYDRAULIC EXPENSES	PIH						
700	538-OP ELECTRIC EXPENSES	PIH						
701	539-OP MISCELLANEOUS EXPENSES	PIH						
702	RENTS							
703	TOTAL HYDRAULIC OPERATION EXPENSES							
704	541-OP SUPERVISION & ENGINEERING	L-541						
705	542-OP STRUCTURES	PIH						
706	543-OP RESERVOIRS, DAMS & WATERWAYS	PIH						
707	544-OP ELECTRIC PLANT	PIH						
708	545-OP MISCELLANEOUS HYDRAULIC PLANT	PIH						
709	TOTAL HYDRAULIC MAINTENANCE EXPENSES							
710	TOTAL HYDRAULIC GENERATION EXPENSES							
711								

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(C) (D) (E) (F) (G) (H)  
**\*\* PRODUCTION FUNCTION \*\*** ----- TRANSMISSION FUNCTION -----  
 DEMAND ENERGY DEMAND DEMAND DEMAND DEMAND  
 Base-load Peak POWER SUP TRANS SUBTRANS DEMAND DIRECT

(B)  
**TOTALS**

(A)  
**ALLOCATOR**

**712 \*\*\* TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR \*\*\***

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
713								
714	OTHER POWER GENERATION							
715	546-OP SUPERVISION & ENGINEERING	274,381		274,381				
716	548-OP GENERATING EXPENSES	313,511		313,511				
717	549-OP MISCELLANEOUS EXPENSES	309,103		309,103				
718	550-OP RENTS	0		0				
719	TOTAL OTHER POWER OPER EXPENSES	896,995						
720								
721	551-MT SUPERVISION & ENGINEERING							
722	552-MT STRUCTURES	122,334		122,334				
723	553-MT GENERATING & ELECTRIC PLANT	84,848		84,848				
724	554-MT MISCELLANEOUS EXPENSES	339,804		339,804				
725	TOTAL OTHER POWER MAINT EXPENSES	546,985						
726	TOTAL OTHER POWER GEN EXPENSES	1,443,979						
727	555 PURCHASED POWER	0		0				
728	556 LOAD CONTROL & DISPATCHING EXPENSE	0		0				
729	557 OTHER EXPENSES	1,883,795		1,883,795				
730	TOTAL OTHER POWER SUPPLY EXPENSES	1,883,795						
731								
732	TOTAL PRODUCTION EXPENSES	22,035,150						
733								
734	TRANSMISSION EXPENSES							
735	560-OP SUPERVISION & ENGINEERING	1,794,513			1,794,397			116
736	561-OP LOAD DISPATCHING	2,493,455			2,493,336			119
737	562-OP STATION EXPENSES	1,344,956			1,344,808			148
738	563-OP OVERHEAD LINE EXPENSES	311,526			311,525			2
739	565-OP TRANSMISSION OF ELECTRICITY BY OTHER							
740	566-OP MISCELLANEOUS EXPENSES							
741	567-OP RENTS	28,449			28,447			1
742	TOTAL TRANSMISSION OPERATION	5,972,899						
743	568-MT SUPERVISION & ENGINEERING	122,456			122,447			9
744	569-MT STRUCTURES	304,753			304,753			
745	570-MT STATION EQUIPMENT	1,854,252			1,854,048			205
746	571-MT OVERHEAD LINES	798,798			798,794			4
747	573-MT MISCELLANEOUS PLANT							
748	TOTAL TRANSMISSION MAINTENANCE	3,080,259						
749	TOTAL TRANSMISSION EXPENSES	9,053,158						





**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(S) (T) (U) (V) (W) (X) (Y)  
 \*\*\*\*\* DISTRIBUTION FUNCTION \*\*\*\*\*  
 LINE TRANS SEC LINES SERVICES METERS STREET LIGHTS INSTALLATION  
 SEC CUST DEMAND CUSTOMER CUST PREM

(A)  
 ALLOCATOR

**712 \*\*\* TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR \***

713	714 OTHER POWER GENERATION				
715	546-OP SUPERVISION & ENGINEERING	L-546			
716	548-OP GENERATING EXPENSES	PI-O			
717	549-OP MISCELLANEOUS EXPENSES	PI-O			
718	550-OP RENTS	PI-O			
719	TOTAL OTHER POWER OPER EXPENSES				
720					
721	551-MT SUPERVISION & ENGINEERING	L-551			
722	552-MT STRUCTURES	PI-O			
723	553-MT GENERATING & ELECTRIC PLANT	PI-O			
724	554-MT MISCELLANEOUS EXPENSES	PI-O			
725	TOTAL OTHER POWER MAINT EXPENSES				
726					
727	555 PURCHASED POWER				
728	556 LOAD CONTROL & DISPATCHING EXPENSE	PP-KW			
729	557 OTHER EXPENSES	PI-O			
730	TOTAL OTHER POWER SUPPLY EXPENSES				
731					
732	TOTAL PRODUCTION EXPENSES				
733					
734	TRANSMISSION EXPENSES				
735	560-OP SUPERVISION & ENGINEERING	L-560			
736	561-OP LOAD DISPATCHING	T-PLT			
737	562-OP STATION EXPENSES	T-353			
738	563-OP OVERHEAD LINE EXPENSES	T-354-356			
739	565-OP TRANSMISSION OF ELECTRICITY BY OTHER	KWH-T			
740	566-OP MISCELLANEOUS EXPENSES	T-PLT			
741	567-OP RENTS	T-PLT			
742	TOTAL TRANSMISSION OPERATION				
743	568-MT SUPERVISION & ENGINEERING	L-568			
744	569-MT STRUCTURES	T-352			
745	570-MT STATION EQUIPMENT	T-353			
746	571-MT OVERHEAD LINES	T-354-356			
747	573-MT MISCELLANEOUS PLANT	T-PLT			
748	TOTAL TRANSMISSION MAINTENANCE				
749	TOTAL TRANSMISSION EXPENSES				



**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(AH) (AI) (AJ) (AK) (AL) (AM)  
 . . . . . MISCELLANEOUS . . . . . INC TAXES  
 DEMAND ENERGY CUSTOMER REVENUE OTHER TRANSFER  
 & REVENUES

ALLOCATOR

**TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR\***

712	OTHER POWER GENERATION	
713		
714	SUPERVISION & ENGINEERING	L-546
715	GENERATING EXPENSES	PI-O
716	MISCELLANEOUS EXPENSES	PI-O
717	RENTS	PI-O
718	TOTAL OTHER POWER OPER EXPENSES	
719		
720		
721	SUPERVISION & ENGINEERING	L-551
722	STRUCTURES	PI-O
723	GENERATING & ELECTRIC PLANT	PI-O
724	MISCELLANEOUS EXPENSES	PI-O
725	TOTAL OTHER POWER MAINT EXPENSES	
726		
727	PURCHASED POWER	
728	LOAD CONTROL & DISPATCHING EXPENSE	PP-KW
729	OTHER EXPENSES	PI-O
730	TOTAL OTHER POWER SUPPLY EXPENSES	
731		
732		
733	TOTAL PRODUCTION EXPENSES	
734	TRANSMISSION EXPENSES	
735	SUPERVISION & ENGINEERING	L-560
736	LOAD DISPATCHING	T-PLT
737	STATION EXPENSES	T-353
738	OVERHEAD LINE EXPENSES	T-354-356
739	TRANSMISSION OF ELECTRICITY BY OTHER	KWH-T
740	MISCELLANEOUS EXPENSES	T-PLT
741	RENTS	T-PLT
742	TOTAL TRANSMISSION OPERATION	
743	SUPERVISION & ENGINEERING	L-568
744	STRUCTURES	T-352
745	STATION EQUIPMENT	T-353
746	OVERHEAD LINES	T-354-356
747	MISCELLANEOUS PLANT	T-PLT
748	TOTAL TRANSMISSION MAINTENANCE	
749	TOTAL TRANSMISSION EXPENSES	

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

\*\* PRODUCTION FUNCTION \*\*      (C)    (CC)    (D)    (E)    (F)    (G)    (H)  
 DEMAND      DEMAND      DEMAND      DEMAND      DEMAND      DEMAND      DEMAND  
 Base-load    Peak      ENERGY    POWER SUP    TRANS      DEMAND      DEMAND      DEMAND

(B)      TOTALS  
 (A)      ALLOCATOR

**750 \*\*\* TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR \*\*\***

Line No.	Description	ALLOCATOR (A)	TOTALS (B)	(C)	(CC)	(D)	(E)	(F)	(G)	(H)
751	DISTRIBUTION EXPENSES		2,656,951							
752	SUPERVISION & ENGINEERING	L-580	2,819,480							
753	LOAD DISPATCHING	D3601	815,971							
754	STATION EXPENSES	D362	2,284,794							
755	OVERHEAD LINE EXPENSES	D-364-365	630,276							
756	UNDERGROUND LINE EXPENSES	D-366-367	59,951							
757	STREET LIGHTING & SIGNAL SYSTEMS	STL1GHT	2,819,506							
758	METER EXPENSES	METER	988,303							
759	CUSTOMER INSTALLATIONS EXPENSE	CUSTINST	2,912,847							
760	MISCELLANEOUS EXPENSES	D3601	101							
761	RENTS	D3601	15,958,179							
762	TOTAL DISTRIBUTION OPERATION		285,450							
763	SUPERVISION & ENGINEERING	L-590	2,124,659							
764	STRUCTURES	D361	4,775,702							
765	STATION EQUIPMENT	D362	634,886							
766	OVERHEAD LINES	D-364-365	22,569							
767	UNDERGROUND LINES	D-366-367	310,980							
768	LINE TRANSFORMERS	D368	475,231							
769	STREET LIGHTING & SIGNAL SYSTEMS	STL1GHT	100,698							
770	METERS	METER	8,730,175							
771	MISCELLANEOUS PLANT	D3601	24,688,355							
772	TOTAL DISTRIBUTION MAINTENANCE		334,597							
773	CUSTOMER ACCOUNTING EXPENSES	L-901	2,111,959							
774	SUPERVISION	M-READ	6,648,278							
775	METER READING	C-RECORD	9,094,835							
776	CUSTOMER RECORDS & COLLECTIONS	UAR	269,096							
777	UNCOLLECTIBLE ACCOUNTS		3,489,430							
778	MISC CUSTOMER ACCOUNTS EXPENSES		489,794							
779	TOTAL CUSTOMER ACCOUNTING EXPENSES		4,258,320							
780	CUSTOMER SERVICES & INFORMATION EXPENSES	L-907	34,651							
781	SUPERVISION	D-908	526,413							
782	CUSTOMER ASSISTANCE	C-ASSIST	73,679							
783	INFORMATION & INSTRUCTIONAL	L 787-788	63,070							
784	MISCELLANEOUS EXPENSES		40,480							
785	TOTAL CUST SERV & INFO EXPENSES		630,700							

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**LIST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

\*\*\*\*\* DISTRIBUTION FUNCTION \*\*\*\*\*  
 (A) SUBSTATION SUBSTATION SUBSTATION (L) (M) (N) (O) (P) (Q) (R)  
 (I) GENERAL DIRECT CIAC DEMAND CUSTOMER DIRECT PRI LINES TRANS LINE TRANS LINE TRANS  
 (J) DIRECT CIAC DEMAND CUSTOMER DIRECT PRI LINES TRANS LINE TRANS LINE TRANS  
 (K) DEMAND CUSTOMER DIRECT PRI LINES TRANS LINE TRANS LINE TRANS  
 (L) DEMAND CUSTOMER DIRECT PRI LINES TRANS LINE TRANS LINE TRANS  
 (M) DEMAND CUSTOMER DIRECT PRI LINES TRANS LINE TRANS LINE TRANS  
 (N) DEMAND CUSTOMER DIRECT PRI LINES TRANS LINE TRANS LINE TRANS  
 (O) DEMAND CUSTOMER DIRECT PRI LINES TRANS LINE TRANS LINE TRANS  
 (P) DEMAND CUSTOMER DIRECT PRI LINES TRANS LINE TRANS LINE TRANS  
 (Q) DEMAND CUSTOMER DIRECT PRI LINES TRANS LINE TRANS LINE TRANS  
 (R) DEMAND CUSTOMER DIRECT PRI LINES TRANS LINE TRANS LINE TRANS

**TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR**

ALLOCATOR	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
DISTRIBUTION EXPENSES										
SUPERVISION & ENGINEERING										
L-580	338,562	36,925		573,257	319,806	26,531	38,186	21,303	14,855	157,651
D3601	470,850	52,374		618,586	345,094	37,182	94,024	52,454	36,577	388,182
D362	737,600	78,372								
D-364-365				1,322,561	737,824	15,930				
D-366-367				289,600	161,560	41,291				
STLIGHT										
METER										
CUSTINST										
D3601	486,442	54,108	2	639,071	356,522	38,413	97,138	54,191	37,788	401,036
D3601	17			22	12	1	3	2	1	14
TOTAL DISTRIBUTION OPERATION										
L-590	65,489	6,961		104,051	58,048	2,576	205	114	80	845
D361										
D362	1,920,592	204,067								
D-364-365				2,764,431	1,542,207	33,298				
D-366-367				281,718	162,742	41,593				
D368							2,694	1,503	1,048	11,121
STLIGHT										
METER										
D3601	16,816	1,871		22,093	12,325	1,328	3,358	1,873	1,306	13,864
TOTAL DISTRIBUTION MAINTENANCE										
TOTAL DISTRIBUTION EXPENSES										
CUSTOMER ACCOUNTING EXPENSES										
L-901										
M-READ										
C-RECORD										
JAR										
TOTAL CUSTOMER ACCOUNTING EXPENSES										
CUSTOMER SERVICES & INFORMATION EXPENSES										
L-907										
D-908										
C-ASSIST										
L 787-788										
TOTAL CUST SERV & INFO EXPENSES										

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) \* \* \* \* \* (S) (T) (U) (V) (W) (X) (Y)  
 \* \* \* \* \* LINE TRANS SEC LINES SEC LINES SERVICES METERS STREET LIGHTS INSTALLATION  
 ALLOCATOR DEMAND CUSTOMER CUST PREM

**750 \* \* \* \* \* TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR**

751		(S)	(T)	(U)	(V)	(W)	(X)	(Y)
752	DISTRIBUTION EXPENSES							
753	SUPERVISION & ENGINEERING	87,950	88,722	49,496	46,248	648,463	15,452	193,546
754	LOAD DISPATCHING	216,557	109,124	60,878	113,876	209,935	8,561	5,227
755	STATION EXPENSES							
756	OVERHEAD LINE EXPENSES		133,823	74,656				
757	UNDERGROUND LINE EXPENSES		88,470	49,355				
758	STREET LIGHTING & SIGNAL SYSTEMS					2,819,506	59,951	
759	METER EXPENSES							
760	CUSTOMER INSTALLATIONS EXPENSE							958,303
761	MISCELLANEOUS EXPENSES	223,728	112,738	62,894	117,647	216,887	8,845	5,400
762	RENTS	8	4	2	4	7	0	0
763	TOTAL DISTRIBUTION OPERATION							
764								
765	SUPERVISION & ENGINEERING	471	12,599	7,029	137	16,317	10,522	6
766	STRUCTURES							
767	STATION EQUIPMENT							
768	OVERHEAD LINES		279,718	156,047				
769	UNDERGROUND LINES		89,117	49,716				
770	LINE TRANSFORMERS	6,204						
771	STREET LIGHTING & SIGNAL SYSTEMS						310,980	
772	METERS					475,231		
773	MISCELLANEOUS PLANT				4,087	7,498	306	187
774	TOTAL DISTRIBUTION MAINTENANCE							
775	TOTAL DISTRIBUTION EXPENSES							
776								
777	CUSTOMER ACCOUNTING EXPENSES							
778	SUPERVISION							
779	METER READING							
780	CUSTOMER RECORDS & COLLECTIONS							
781	UNCOLLECTIBLE ACCOUNTS							
782	MISC CUSTOMER ACCOUNTS EXPENSES							
783	TOTAL CUSTOMER ACCOUNTING EXPENSES							
784								
785	CUSTOMER SERVICES & INFORMATION EXPENSES							
786	SUPERVISION							
787	CUSTOMER ASSISTANCE							
788	INFORMATION & INSTRUCTIONAL							
789	MISCELLANEOUS EXPENSES							
790	TOTAL CUST SERV & INFO EXPENSES							

(A) \* \* \* \* \* (S) (T) (U) (V) (W) (X) (Y)  
 \* \* \* \* \* LINE TRANS SEC LINES SEC LINES SERVICES METERS STREET LIGHTS INSTALLATION  
 ALLOCATOR DEMAND CUSTOMER CUST PREM

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) (Z) (AA) (AB) (AC) (AD) (AE) (AF) (AG)  
 - - - CUSTOMER ACCOUNTING FUNCTION - - - \*\*\*\*\*CUSTOMER INFORMATION FUNCTION\*\*\*\*\*  
 ALLOCATOR METER CUSTOMER UNCOLLECT CUSTOMER ASSISTANCE DEMONSTR ADVERTISING OTHER

750 \*\*\* TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR

751	DISTRIBUTION EXPENSES								
752	SUPERVISION & ENGINEERING	L-580							
753	LOAD DISPATCHING	D3601							
754	STATION EXPENSES	D362							
755	OVERHEAD LINE EXPENSES	D-364-365							
756	UNDERGROUND LINE EXPENSES	D-366-367							
757	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT							
758	METER EXPENSES	METER							
759	CUSTOMER INSTALLATIONS EXPENSE	CUSTINST							
760	MISCELLANEOUS EXPENSES	D3601							
761	RENTS	D3601							
762	TOTAL DISTRIBUTION OPERATION								
763									
764									
765	SUPERVISION & ENGINEERING	L-590							
766	STRUCTURES	D361							
767	STATION EQUIPMENT	D362							
768	OVERHEAD LINES	D-364-365							
769	UNDERGROUND LINES	D-366-367							
770	LINE TRANSFORMERS	D368							
771	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT							
772	METERS	METER							
773	MISCELLANEOUS PLANT	D3601							
774	TOTAL DISTRIBUTION MAINTENANCE								
775	TOTAL DISTRIBUTION EXPENSES								
776									
777									
778	CUSTOMER ACCOUNTING EXPENSES	L-901							
779	METER READING	M-READ	80,666				253,931		
780	CUSTOMER RECORDS & COLLECTIONS	C-RECORD	2,111,959						
781	UNCOLLECTIBLE ACCOUNTS	UAR						6,648,278	
782	MISC CUSTOMER ACCOUNTS EXPENSES	L 779-781							
783	TOTAL CUSTOMER ACCOUNTING EXPENSES								
784									
785									
786	CUSTOMER SERVICES & INFORMATION EXPENSES	L-907							193,966
787	SUPERVISION	D-908							2,522,401
788	CUSTOMER ASSISTANCE	C-ASSIST							
789	INFORMATION & INSTRUCTIONAL	L 787-788							
790	MISCELLANEOUS EXPENSES								
791	TOTAL CUST SERV & INFO EXPENSES								353,045



**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**

**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(AH) (AI) (AJ) (AK) (AL) (AM)  
 ----- MISCELLANEOUS ----- INC TAXES  
 DEMAND ENERGY CUSTOMER REVENUE OTHER & REVENUES  
 ALLOCATOR TRANSFER

**750 \*\*\* TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR \*\*\***

751									
752									
753	580-OP	DISTRIBUTION EXPENSES							
754	581-OP	SUPERVISION & ENGINEERING	L-580						
755	582-OP	LOAD DISPATCHING	D3601						
756	583-OP	STATION EXPENSES	D362						
757	584-OP	OVERHEAD LINE EXPENSES	D-364-365						
758	585-OP	UNDERGROUND LINE EXPENSES	D-366-367						
759	586-OP	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT						
760	587-OP	METER EXPENSES	METER						
761	588-OP	CUSTOMER INSTALLATIONS EXPENSE	CUSTINST						
762	589-OP	MISCELLANEOUS EXPENSES	D3601						
763		RENTS	D3601						
764		TOTAL DISTRIBUTION OPERATION							
765	590-MT	SUPERVISION & ENGINEERING	L-590						
766	591-MT	STRUCTURES	D361						
767	592-MT	STATION EQUIPMENT	D362						
768	593-MT	OVERHEAD LINES	D-364-365						
769	594-MT	UNDERGROUND LINES	D-366-367						
770	595-MT	LINE TRANSFORMERS	D368						
771	596-MT	STREET LIGHTING & SIGNAL SYSTEMS	STLIGHT						
772	597-MT	METERS	METER						
773	598-MT	MISCELLANEOUS PLANT	D3601						
774		TOTAL DISTRIBUTION MAINTENANCE							
775		TOTAL DISTRIBUTION EXPENSES							
776									
777		CUSTOMER ACCOUNTING EXPENSES							
778	901-OP	SUPERVISION	L-901						
779	902-OP	METER READING	M-READ						
780	903-OP	CUSTOMER RECORDS & COLLECTIONS	C-RECORD						
781	904-OP	UNCOLLECTIBLE ACCOUNTS	UAR						
782	905-OP	MISC CUSTOMER ACCOUNTS EXPENSES	L 779-781						
783		TOTAL CUSTOMER ACCOUNTING EXPENSES							
784									
785		CUSTOMER SERVICES & INFORMATION EXPENSES							
786	907-OP	SUPERVISION	L-907						
787	908-OP	CUSTOMER ASSISTANCE	D-908						
788	909-OP	INFORMATION & INSTRUCTIONAL	C-ASSIST						
789	910-OP	MISCELLANEOUS EXPENSES	L 787-788						
790		TOTAL CUST SERV & INFO EXPENSES							

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A) ALLOCATOR	(B) TOTALS	** PRODUCTION FUNCTION **			----- TRANSMISSION FUNCTION -----			(H) DEMAND DIRECT
			(C) DEMAND Base-load	(CC) Peak	(D) ENERGY	(E) DEMAND POWER SUP	(F) DEMAND TRANS	(G) DEMAND SUBTRANS	
792 *** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***									
793									
794 ADMINISTRATIVE & GENERAL EXPENSES									
795 920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR	38,917,104	5,165,898	1,873,393	6,034,852	5,096,197		340	
796 921-OP OFFICE SUPPLIES	LABOR	184,748	24,524	8,893	28,649	24,193		2	
797 922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR								
798 923-OP OUTSIDE SERVICES	O&M-M								
799 924-OP PROPERTY INSURANCE									
800 PRODUCTION - STEAM	NONE								
801 ALL RISK & MISCELLANEOUS	P101P	221,484	40,703	9,427	47,549	46,775		2	
802 TOTAL ACCOUNT 924		221,484							
803									
804 925-OP INJURIES & DAMAGES	LABOR	154,888	20,560	7,456	24,018	20,283		1	
805 926-OP EMPLOYEE PENSIONS & BENEFITS	LABOR								
806 927-OP FRANCHISE REQUIREMENTS	NONE								
807 928-OP REGULATORY COMMISSION EXPENSES									
808 FERC ADMIN ASSESSMENTS	NONE								
809 FERC RATE CASE EXPENSE	NONE								
810 SEC EXPENSES	NONE								
811 IDAHO PUC - RATE CASE	NONE								
812 - OTHER	NONE								
813 OREGON PUC - RATE CASE	NONE								
814 - OTHER	NONE								
815 NEVADA PSC - RATE CASE	NONE								
816 - OTHER	NONE								
817 TOTAL ACCOUNT 928									
818									
819 929-OP DUPLICATE CHARGES-CR	NONE								
820 9301-OP GENERAL ADVERTISING	LABOR	0	0	0	0	0	0	0	0
821 9302-OP MISCELLANEOUS EXPENSES	LABOR	0	0	0	0	0	0	0	0
822 931-OP RENTS	GEN-PLT	126,224	23,196	5,372	27,098	26,657		1	
823 935-MT GENERAL PLANT MAINTENANCE	GEN-PLT	1,019,665	187,386	43,400	218,906	215,342		10	
824 TOTAL ADMIN & GENERAL EXPENSES		40,624,113							
825 TOTAL OPER & MAINT EXPENSES		109,753,931	14,638,632	5,275,715	17,100,992	14,482,001		960	
826									
827 TOTAL LABOR - RATIO (%)		1.0000	0.1334	0.0481	0.1558	0.1319		0.0000	

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**LIST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
ALLOCATOR	SUBSTATION	SUBSTATION	CIAC	DEMAND	CUSTOMER	DIRECT	PRIDMD	PRICUST	PRIDIRECT	SEC	DMD	TRANS	LINE	TRANS	LINE	TRANS	LINE
GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRIDMD	PRICUST	PRIDIRECT	SEC	DMD	TRANS	LINE	TRANS	LINE	TRANS	LINE	TRANS
792 *** TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR																	
793																	
794 ADMINISTRATIVE & GENERAL EXPENSES																	
795 920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR	2,272,301	244,706	3,729,808	2,080,767	134,064	132,637	73,995	51,598	547,595							
796 921-OP OFFICE SUPPLIES	LABOR	10,787	1,162	17,706	9,878	636	630	351	245	2,600							
797 922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR																
798 923-OP OUTSIDE SERVICES	O&M-M																
799 924-OP PROPERTY INSURANCE																	
800 PRODUCTION - STEAM	NONE																
801 ALL RISK & MISCELLANEOUS	P101P	12,864	1,431	16,900	9,428	1,016	2,569	1,433	999	10,605							
802 TOTAL ACCOUNT 924																	
803																	
804 925-OP INJURIES & DAMAGES	LABOR	9,044	974	14,844	8,281	534	528	294	205	2,179							
805 926-OP EMPLOYEE PENSIONS & BENEFITS	LABOR																
806 927-OP FRANCHISE REQUIREMENTS	LABOR																
807 928-OP REGULATORY COMMISSION EXPENSES	NONE																
808 FERC ADMIN ASSESSMENTS	NONE																
809 FERC RATE CASE EXPENSE	NONE																
810 SEC EXPENSES	NONE																
811 IDAHO PUC - RATE CASE	NONE																
812 - OTHER	NONE																
813 OREGON PUC - RATE CASE	NONE																
814 -OTHER	NONE																
815 NEVADA PSC - RATE CASE	NONE																
816 -OTHER	NONE																
817 TOTAL ACCOUNT 928																	
818																	
819 929-OP DUPLICATE CHARGES-CR	NONE																
820 9301-OP GENERAL ADVERTISING	LABOR	0	0	0	0	0	0	0	0	0							
821 9302-OP MISCELLANEOUS EXPENSES	LABOR	0	0	0	0	0	0	0	0	0							
822 931-OP RENTS	GEN-PLT	7,331	815	9,631	5,373	579	1,464	817	569	6,044							
823 935-MT GENERAL PLANT MAINTENANCE	GEN-PLT	59,221	6,587	77,803	43,404	4,677	11,826	6,597	4,600	48,824							
824 TOTAL ADMIN & GENERAL EXPENSES																	
825 TOTAL OPER & MAINT EXPENSES		6,407,915	690,355	10,492,082	5,853,271	379,649	385,260	214,927	149,873	1,590,559							
826																	
827 TOTAL LABOR - RATIO (%)		0.0584	0.0063	0.0956	0.0533	0.0035	0.0035	0.0020	0.0014	0.0145							

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) (S) (T) (U) (V) (W) (X) (Y)  
 \*\*\*\*\* DISTRIBUTION FUNCTION \*\*\*\*\*  
 LINE TRANS SEC LINES SERVICES METERS STREET INSTALLATION  
 SEC CUST DEMAND CUSTOMER LIGHTS CUST PREM

792 \*\*\* TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR

ALLOCATOR	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
793							
794 ADMINISTRATIVE & GENERAL EXPENSES							
795 920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR	516,914	288,373	158,742	2,473,545	233,412	654,532
796 921-OP OFFICE SUPPLIES	LABOR	1,450	1,369	754	11,742	1,108	3,107
797 922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR						
798 923-OP OUTSIDE SERVICES	O&M-M						
799 924-OP PROPERTY INSURANCE	NONE						
800 PRODUCTION - STEAM	P101P	5,916	2,981	1,663	3,111	234	143
801 ALL RISK & MISCELLANEOUS							
802 TOTAL ACCOUNT 924							
803							
804 925-OP INJURIES & DAMAGES	LABOR	1,216	2,057	1,148	632	929	2,605
805 926-OP EMPLOYEE PENSIONS & BENEFITS	LABOR						
806 927-OP FRANCHISE REQUIREMENTS	LABOR						
807 928-OP REGULATORY COMMISSION EXPENSES	NONE						
808 FERC ADMIN ASSESSMENTS	NONE						
809 FERC RATE CASE EXPENSE	NONE						
810 SEC EXPENSES	NONE						
811 IDAHO PUC - RATE CASE	NONE						
812 - OTHER	NONE						
813 OREGON PUC - RATE CASE	NONE						
814 - OTHER	NONE						
815 NEVADA PSC - RATE CASE	NONE						
816 - OTHER	NONE						
817 TOTAL ACCOUNT 928							
818							
819 929-OP DUPLICATE CHARGES-CR	NONE						
820 9301-OP GENERAL ADVERTISING	LABOR	0	0	0	0	0	0
821 9302-OP MISCELLANEOUS EXPENSES	LABOR	0	0	0	0	0	0
822 931-OP RENTS	GEN-PLT	3,372	1,699	948	1,773	133	81
823 935-MT GENERAL PLANT MAINTENANCE	GEN-PLT	27,238	13,725	7,657	14,323	1,077	657
824 TOTAL ADMIN & GENERAL EXPENSES		887,333	1,458,043	813,406	461,313	6,924,384	1,823,795
825							
826 TOTAL LABOR - RATIO (%)		0.0081	0.0133	0.0074	0.0042	0.0631	0.0166
827							

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) (AA) (AB) (AC) (AD) (AE) (AF) (AG)  
 - - - CUSTOMER ACCOUNTING FUNCTION - - - \*\*\*\*\*CUSTOMER INFORMATION FUNCTION \*\*\*\*\*  
 METER CUSTOMER UNCOLLECT CUSTOMER  
 ALLOCATOR RECORDS ACCOUNTS OTHER ASSISTANCE DEMONSTR ADVERTISING OTHER

792 \*\*\* TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR

	(A)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
793								
794 ADMINISTRATIVE & GENERAL EXPENSES								
795 920-OP ADMINISTRATIVE & GENERAL SALARIES		1,234,354	3,885,646		1,727,946			
796 921-OP OFFICE SUPPLIES		5,860	18,446		8,203			
797 922-OP ADMIN & GENERAL EXP TRANSFERRED-CH								
798 923-OP OUTSIDE SERVICES								
799 924-OP PROPERTY INSURANCE								
800 PRODUCTION - STEAM								
801 ALL RISK & MISCELLANEOUS								
802 TOTAL ACCOUNT 924								
803								
804 925-OP INJURIES & DAMAGES		4,913	15,465		6,877			
805 926-OP EMPLOYEE PENSIONS & BENEFITS								
806 927-OP FRANCHISE REQUIREMENTS								
807 928-OP REGULATORY COMMISSION EXPENSES								
808 FERC ADMIN ASSESSMENTS								
809 FERC RATE CASE EXPENSE								
810 SEC EXPENSES								
811 IDAHO PUC - RATE CASE								
812 - OTHER								
813 OREGON PUC - RATE CASE								
814 -OTHER								
815 NEVADA PSC - RATE CASE								
816 -OTHER								
817 TOTAL ACCOUNT 928								
818								
819 929-OP DUPLICATE CHARGES-CR								
820 9301-OP GENERAL ADVERTISING		0	0	0	0	0	0	0
821 9302-OP MISCELLANEOUS EXPENSES		0	0	0	0	0	0	0
822 931-OP RENTS								
823 935-MT GENERAL PLANT MAINTENANCE								
824 TOTAL ADMIN & GENERAL EXPENSES		3,437,752	10,821,766		4,812,438			
825								
826								
827 TOTAL LABOR - RATIO (%)		0.0313	0.0986		0.0438			

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) (AH) (AI) (AJ) (AK) (AL) (AM)  
 ----- MISCELLANEOUS ----- INC TAXES  
 DEMAND ENERGY CUSTOMER REVENUE OTHER TRANSFER & REVENUES

ALLOCATOR

**792 \*\*\* TABLE 10 - DEVELOPMENT OF LABOR RELATED ALLOCATOR**

793								
794	ADMINISTRATIVE & GENERAL EXPENSES							
795	920-OP ADMINISTRATIVE & GENERAL SALARIES	LABOR						
796	921-OP OFFICE SUPPLIES	LABOR						
797	922-OP ADMIN & GENERAL EXP TRANSFERRED-CR	LABOR						
798	923-OP OUTSIDE SERVICES	O&M-M						
799	924-OP PROPERTY INSURANCE							
800	PRODUCTION - STEAM	NONE						
801	ALL RISK & MISCELLANEOUS	P101P						
802	TOTAL ACCOUNT 924							
803								
804	925-OP INJURIES & DAMAGES	LABOR						
805	926-OP EMPLOYEE PENSIONS & BENEFITS	LABOR						
806	927-OP FRANCHISE REQUIREMENTS	NONE						
807	928-OP REGULATORY COMMISSION EXPENSES							
808	FERC ADMIN ASSESSMENTS	NONE						
809	FERC RATE CASE EXPENSE	NONE						
810	SEC EXPENSES	NONE						
811	IDAHO PUC - RATE CASE	NONE						
812	- OTHER	NONE						
813	OREGON PUC - RATE CASE	NONE						
814	-OTHER	NONE						
815	NEVADA PSC - RATE CASE	NONE						
816	-OTHER	NONE						
817	TOTAL ACCOUNT 928							
818								
819	929-OP DUPLICATE CHARGES-CR	NONE						
820	9301-OP GENERAL ADVERTISING	LABOR						
821	9302-OP MISCELLANEOUS EXPENSES	LABOR						
822	931-OP RENTS	GEN-PLT						
823	935-MT GENERAL PLANT MAINTENANCE	GEN-PLT						
824	TOTAL ADMIN & GENERAL EXPENSES							
825	TOTAL OPER & MAINT EXPENSES							
826								
827	TOTAL LABOR - RATIO (%)							

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) ALLOCATOR (B) TOTALS (C) DEMAND Base-load (CC) Peak (D) ENERGY (E) DEMAND (F) TRANS SUBTRANS (G) DEMAND (H) DEMAND DIRECT  
**\*\* PRODUCTION FUNCTION \*\*** ----- **TRANSMISSION FUNCTION -----**

ALLOCATOR	TOTALS	DEMAND	Base-load	Peak	ENERGY	DEMAND	TRANS	SUBTRANS	DEMAND	DIRECT
<b>828 *** TABLE 11 - FUNCTIONALIZATION ALLOCATORS ***</b>										
<b>829</b>										
<b>830</b>										
<b>DIRECT ASSIGNMENT ALLOCATORS</b>										
<b>831 PRODUCTION DIRECT ASSIGNMENT ALLOCATORS</b>										
832	KWH-S	100%			100%					
833	KWH-H	100%			100%					
834	KWH-O	100%			100%					
835	KWH-O	100%			100%					
836	KWH-T	100%			100%					
837	PP-KW		81%	19%						
838	PP-KWH		37%	9%						
839	PP-OT									
840	PP-T		59%	14%						
841	COGENEX1		37%	9%						
842	PI-S		46%							
843	PI-H		46%							
844	PI-O			100%						
<b>845 TRANSMISSION DIRECT ASSIGNMENT ALLOCATORS</b>										
846	T-100								100%	
847	T-Direct									100%
<b>848 DISTRIBUTION DIRECT ASSIGNMENT ALLOCATORS</b>										
849	CIAC									
850	SERVICE									
851	METER									
852	M-READ									
853	C-RECORD									
854	C-ASSIST									
855	UAR									
856	CUSTOMER RECORDS									
857	UNCOLLECTIBLE ACCOUNTS									
858	INSTALLATIONS ON CUSTOMER PREMISES									
859	STREET LIGHTING SYSTEMS									
<b>858 OTHER DIRECT ASSIGNMENT ALLOCATORS</b>										
859	MISC. REVENUE									
860	OTHER REVENUE									
861	OTHER EXPENSE									
862	INCOME TAX AND REVENUE ALLOCATOR									
863	KWH-TAX									
864	NULL REV. REQ. VALUE									
865	NONE									
<b>865 DERIVED ALLOCATORS</b>										
<b>866 PRODUCTION ALLOCATORS</b>										
867	PI-HO	840,023,847	310,096,398	167,669,826	362,257,623					
868	L 21-22	100%	37%	20%	43%					
869	TOTAL PRODUCTION PLANT INVESTMENT	1,737,333,429	723,944,551	167,669,826	845,719,053					
870	L 24	100%	42%	10%	49%					
<b>871 TRANSMISSION ALLOCATORS</b>										
872	T-350	32,768,778							32,768,778	
873	L 31	100%								100%
874	STRUCTURES & IMPROVEMENTS	53,922,088								53,922,088





IDAHO POWER COMPANY  
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION  
CLASS COST OF SERVICE STUDY  
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011  
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

(A) (S) (T) (U) (V) (W) (X) (Y)  
\*\*\*\*\* DISTRIBUTION FUNCTION \*\*\*\*\*  
ALLOCATOR LINE TRANS SEC LINES SEC LINES SERVICES METERS STREET LIGHTS INSTALLATION  
SEC CUST DEMAND CUSTOMER CUST PREM

828 \*\*\* TABLE 11 - FUNCTIONALIZATION ALLOCATORS \*\*\*

ALLOCATION	DESCRIPTION	CLASSIFICATION	PERCENTAGE
<b>DIRECT ASSIGNMENT ALLOCATORS</b>			
<b>PRODUCTION DIRECT ASSIGNMENT ALLOCATORS</b>			
831	KWH GENERATION - BY STEAM UNITS	KWHS	
832	KWH GENERATION - BY HYDRAULIC UNITS	KWH-H	
833	KWH GENERATION - BY OTHER UNITS	KW-HO	
834	KWH GENERATION - BY OTHER	KW-HO	
835	KWH GENERATION - ANNUAL	KWH-T	
836	555 PURCHASED POWER - CAPACITY	PP-KW	
837	555 PURCHASED POWER - ENERGY	PP-KWH	
838	555 PURCHASED POWER - OTHER	PP-OT	
839	555 PURCHASED POWER - TOTAL	PP-T	
840	TOTAL COGEN & SMALL POWER PROD	COGENEXT	
841	PRODUCTION - STEAM INVESTMENT	PH-S	
842	PRODUCTION - HYDRAULIC INVESTMENT	PH-H	
843	PRODUCTION - OTHER INVESTMENT	PH-O	
844	TRANSMISSION DIRECT ASSIGNMENT ALLOCATORS		
845	TRANSMISSION PLANT	T-100	
846	TRANSMISSION DIRECT ASSIGNMENT	T-Direct	
847	DISTRIBUTION DIRECT ASSIGNMENT ALLOCATORS		
848	SUBSTATION CIAC	CIAC	
849	SERVICES	SERVICE	
850	METERS	METER	100%
851	METER READING	M-READ	100%
852	CUSTOMER RECORDS	C-RECORD	
853	CUSTOMER ASSISTANCE	C-ASSIST	
854	UNCOLLECTIBLE ACCOUNTS	UAR	
855	INSTALLATIONS ON CUSTOMER PREMISES	CUSTOMST	100%
856	STREET LIGHTING SYSTEMS	STLIGHT	100%
857	OTHER DIRECT ASSIGNMENT ALLOCATORS		
858	MISC. REVENUE	MISC-REV	
859	OTHER REVENUE	OTH-REV	
860	OTHER EXPENSE	OTH-EXP	
861	INCOME TAX AND REVENUE ALLOCATOR	TAX-REV	
862	KWH-TAX	KWH-TAX	
863	NULL REV. REQ. VALUE	NONE	
864			
865			
<b>DERIVED ALLOCATORS</b>			
<b>PRODUCTION ALLOCATORS</b>			
866	PRODUCTION - HYDRAULIC & OTHER INVESTMENT	PHHO	
867	L 21-22		
868	TOTAL PRODUCTION PLANT INVESTMENT	PHSHO	
869	L 24		
870	TRANSMISSION ALLOCATORS		
871	350 LAND & LAND RIGHTS		
872	L 31		
873	352 STRUCTURES & IMPROVEMENTS	T-350	
874			
875			

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) (AA) (AB) (AC) (AD) (AE) (AF) (AG)  
 ALLOCATOR METER CUSTOMER ACCOUNTING FUNCTION - - - - - CUSTOMER INFORMATION FUNCTION \* \* \* \* \*  
 READING RECORDS ACCOUNTS OTHER ASSISTANCE DEMONSTR ADVERTISING OTHER

828 \*\*\* TABLE 11 - FUNCTIONALIZATION ALLOCATORS \*\*\*

ALLOCATION	CLASSIFICATION	FUNCTIONALIZATION	CLASSIFICATION
<b>DIRECT ASSIGNMENT ALLOCATORS</b>			
<b>PRODUCTION DIRECT ASSIGNMENT ALLOCATORS</b>			
831	KWH-S	PRODUCTION - BY STEAM UNITS	
832	KWH-H	KWH GENERATION - BY HYDRAULIC UNITS	
833	KWH-O	KWH GENERATION - BY OTHER UNITS	
834	KWH-H	KWH GENERATION - BY OTHER UNITS	
835	KWH-T	KWH GENERATION - BY OTHER	
836	PP-KW	KWH GENERATION - ANNUAL	
837	PP-KW	555 PURCHASED POWER - CAPACITY	
838	PP-OT	555 PURCHASED POWER - ENERGY	
839	PP-T	555 PURCHASED POWER - OTHER	
840	COGEN-EXI	555 PURCHASED POWER - TOTAL	
841	PHS	TOTAL COGEN & SMALL POWER PROD	
842	PHI	PRODUCTION - STEAM INVESTMENT	
843	PHO	PRODUCTION - HYDRAULIC INVESTMENT	
844	T-100	PRODUCTION - OTHER INVESTMENT	
<b>TRANSMISSION DIRECT ASSIGNMENT ALLOCATORS</b>			
845	T-Direct	TRANSMISSION PLANT	
846	CIAC	TRANSMISSION DIRECT ASSIGNMENT	
<b>DISTRIBUTION DIRECT ASSIGNMENT ALLOCATORS</b>			
849	SERVICE	SUBSTATION CIAC	
850	METER	SERVICES	
851	M-READ	METERS	
852	C-RECORD	METER READING	100%
853	C-ASSIST	CUSTOMER RECORDS	
854	UJAR	CUSTOMER ASSISTANCE	100%
855	CUSTINST	UNCOLLECTIBLE ACCOUNTS	
856	STLIGHT	INSTALLATIONS ON CUSTOMER PREMISES	100%
857	MISC-REV	STREET LIGHTING SYSTEMS	
<b>OTHER DIRECT ASSIGNMENT ALLOCATORS</b>			
859	OTH-REV	MISC. REVENUE	
860	OTH-EXP	OTHER REVENUE	
861	TAX-REV	OTHER EXPENSE	
862	KWH-TAX	INCOME TAX AND REVENUE ALLOCATOR	
863	NONE	KWH-TAX	
864		NULL REV. REQ. VALUE	
865			
<b>DERIVED ALLOCATORS</b>			
<b>PRODUCTION ALLOCATORS</b>			
873	PHHO	PRODUCTION - HYDRAULIC & OTHER INVESTMENT	
874	PH-SHO	L 21-22	
875		TOTAL PRODUCTION PLANT INVESTMENT	
876		L 24	
877		TOTAL PRODUCTION PLANT INVESTMENT	
<b>TRANSMISSION ALLOCATORS</b>			
878		LAND & LAND RIGHTS	
879		L 31	
880		STRUCTURES & IMPROVEMENTS	

IDAHO POWER COMPANY  
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION  
CLASS COST OF SERVICE STUDY  
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011  
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

(A) (AH) (AI) (AJ) (AK) (AL) (AM)  
ALLOCATOR DEMAND ENERGY CUSTOMER REVENUE OTHER INC TAXES & REVENUES  
TRANSFER

828 \*\*\* TABLE 11 - FUNCTIONALIZATION ALLOCATORS \*\*\*

ALOCATOR	DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	INC TAXES & REVENUES
<b>DIRECT ASSIGNMENT ALLOCATORS</b>						
<b>PRODUCTION DIRECT ASSIGNMENT ALLOCATORS</b>						
830						
831						
832						
833						
834						
835						
836						
837						
838						
839						
840						
841						
842						
843						
844						
<b>TRANSMISSION DIRECT ASSIGNMENT ALLOCATORS</b>						
846						
847						
<b>DISTRIBUTION DIRECT ASSIGNMENT ALLOCATORS</b>						
849						
850						
851						
852						
853						
854						
855						
856						
<b>OTHER DIRECT ASSIGNMENT ALLOCATORS</b>						
859						
860						
861						
862						
863						
864						
865						
<b>DERIVED ALLOCATORS</b>						
<b>PRODUCTION ALLOCATORS</b>						
875						
876						
877						
878						
879						
880						
881						
882						
883						
884						
885						
886						
887						
888						
889						
890						
891						
892						
893						
894						
895						
896						
897						
898						
899						
900						
901						
902						
903						
904						
905						
906						
907						
908						
909						
910						
911						
912						
913						
914						
915						
916						
917						
918						
919						
920						
921						
922						
923						
924						
925						
926						
927						
928						
929						
930						
931						
932						
933						
934						
935						
936						
937						
938						
939						
940						
941						
942						
943						
944						
945						
946						
947						
948						
949						
950						
951						
952						
953						
954						
955						
956						
957						
958						
959						
960						
961						
962						
963						
964						
965						
966						
967						
968						
969						
970						
971						
972						
973						
974						
975						
976						
977						
978						
979						
980						
981						
982						
983						
984						
985						
986						
987						
988						
989						
990						
991						
992						
993						
994						
995						
996						
997						
998						
999						
1000						

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A) ALLOCATOR	(B) TOTALS	** PRODUCTION FUNCTION **			***** TRANSMISSION FUNCTION *****			(H) DEMAND DIRECT
			(C) DEMAND	(D) ENERGY	(E) POWER SUP	(F) DEMAND TRANS	(G) DEMAND SUBTRANS	(H) DEMAND DIRECT	
			Base-load	Peak					
875	L 37	100%							
876	353 STATION EQUIPMENT	340,459,388			340,421,838	100%		37,550	0%
877	L 43	100%							
878	354 TOWERS & FIXTURES	141,062,297			141,062,297	100%			
879	L 50	100%							
880	355 POLES & FIXTURES	97,941,990			97,941,556	100%		434	0.000%
881	L 56	100%							
882	356 OVERHEAD CONDUCTORS & DEVICES	165,529,570			165,527,883	100.000%		1,687	0.001%
883	L 62	100%							
884	359 ROADS & TRAILS	304,555			304,555	100%			
885	L 69	100%							
886	354-359 COMBINED TRANSMISSION ALLOCATOR	404,838,412			404,836,291	100%		2,121	0.001%
887	L 47-68	100%							
888	354 - 356 COMBINED TRANSMISSION ALLOCATOR	404,533,857			404,531,736	99.999%		2,121	0.001%
889	L 47-61	100%							
890	TOTAL TRANSMISSION PLANT	831,988,666			831,948,995	99.995%		39,671	0.005%
891	L 70	100%							
892	<u>DISTRIBUTION ALLOCATORS</u>								
893	#360 LAND	4,686,638							
894	(DERIVED FROM ACTUALS)	100%							
895	#361 STRUCTURES & IMPROVEMENTS	34,299,520							
896	(DERIVED FROM ACTUALS)	100%							
897	#362 STATION EQUIPMENT	199,783,222							
898	(DERIVED FROM ACTUALS)	100%							
899	#360 NET PLANT	4,596,998							
900	(DERIVED FROM ACTUALS)	100%							
901	#361 NET PLANT	28,201,343							
902	(DERIVED FROM ACTUALS)	100%							
903	#362 NET PLANT	175,131,022							
904	(DERIVED FROM ACTUALS)	100%							
905	#364 POLES, TOWERS, & FIXTURES	204,850,986							
906	(DERIVED FROM ACTUALS)	100%							
907	#365 OVERHEAD CONDUCTORS & DEVICES	111,557,339							
908	(DERIVED FROM ACTUALS)	100%							
909	#366 UNDERGROUND CONDUIT	47,583,403							
910	(DERIVED FROM ACTUALS)	100%							
911	#367 UNDERGROUND CONDUCTORS & DEVICES	185,164,954							
912	(DERIVED FROM ACTUALS)	100%							
913	#368 LINE TRANSFORMERS	371,091,266							
914	(DERIVED FROM ACTUALS)	100%							
945	TOTAL DISTRIBUTION PLANT	1,370,040,171							
946	TOTAL NET DISTRIBUTION PLANT	1,323,724,863							

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**LIST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
ALLOCATOR	GENERAL	DIRECT	CIAC	DEMAND	CUSTOMER	DIRECT	PRIDMD	PRICUST	PRIDIRECT	SEC DMD
875	L 37									
876	353	STATION EQUIPMENT								
877	L 43									
878	354	TOWERS & FIXTURES								
879	L 50									
880	355	POLES & FIXTURES								
881	L 56									
882	356	OVERHEAD CONDUCTORS & DEVICES								
883	L 62									
884	359	ROADS & TRAILS								
885	L 69									
886	354-359	COMBINED TRANSMISSION ALLOCATOR								
887	L 47-68									
888	354 - 356	COMBINED TRANSMISSION ALLOCATOR								
889	L 47-61									
890	L 70	TOTAL TRANSMISSION PLANT								
891	L 70									
892		DISTRIBUTION ALLOCATORS								
893	#360 LAND		4,686,587	51	100%	0%				
894	(DERIVED FROM ACTUALS)		29,581,090	4,718,430	86%	14%				
895	#361 STRUCTURES & IMPROVEMENTS		180,594,646	19,188,576	90%	10%				
896	(DERIVED FROM ACTUALS)		4,596,947	51	100%	0%				
897	#362 STATION EQUIPMENT		28,133,659	67,684	100%	0%				
898	(DERIVED FROM ACTUALS)		172,875,510	2,255,512	99%	1%				
899	#360 NET PLANT									
900	(DERIVED FROM ACTUALS)									
901	#361 NET PLANT									
902	(DERIVED FROM ACTUALS)									
903	#362 NET PLANT									
904	(DERIVED FROM ACTUALS)									
905	#364 POLES, TOWERS, & FIXTURES									
906	(DERIVED FROM ACTUALS)									
907	#365 OVERHEAD CONDUCTORS & DEVICES									
908	(DERIVED FROM ACTUALS)									
909	#366 UNDERGROUND CONDUIT									
910	(DERIVED FROM ACTUALS)									
911	#367 UNDERGROUND CONDUCTORS & DEVICES									
912	(DERIVED FROM ACTUALS)									
913	#368 LINE TRANSFORMERS									
914	(DERIVED FROM ACTUALS)									
915	TOTAL DISTRIBUTION PLANT		228,795,117	25,449,554	17%	2%				
916	TOTAL NET DISTRIBUTION PLANT		205,606,117	2,323,247						

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
ALLOCATOR	LINE TRANS	SEC LINES	SEC LINES	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
	SEC CUST	DEMAND	CUSTOMER				
T-352							
L 37							
353							
STATION EQUIPMENT							
L 43							
T-353							
354							
TOWERS & FIXTURES							
L 50							
T-354							
355							
POLES & FIXTURES							
L 56							
T-355							
356							
OVERHEAD CONDUCTORS & DEVICES							
L 62							
T-356							
359							
ROADS & TRAILS							
L 69							
T-359							
354-359							
COMBINED TRANSMISSION ALLOCATOR							
L 47-68							
T-354-359							
354 - 356							
COMBINED TRANSMISSION ALLOCATOR							
L 47-61							
T-354-356							
890							
TOTAL TRANSMISSION PLANT							
L 70							
T-PLT							
892							
DISTRIBUTION ALLOCATORS							
#360 LAND							
893							
(DERIVED FROM ACTUALS)							
894							
#361 STRUCTURES & IMPROVEMENTS							
895							
(DERIVED FROM ACTUALS)							
896							
#362 STATION EQUIPMENT							
897							
(DERIVED FROM ACTUALS)							
898							
#360 NET PLANT							
899							
(DERIVED FROM ACTUALS)							
900							
(DERIVED FROM ACTUALS)							
901							
#361 NET PLANT							
902							
(DERIVED FROM ACTUALS)							
903							
#362 NET PLANT							
904							
(DERIVED FROM ACTUALS)							
905							
#364 POLES, TOWERS, & FIXTURES							
906							
(DERIVED FROM ACTUALS)							
907							
#365 OVERHEAD CONDUCTORS & DEVICES							
908							
(DERIVED FROM ACTUALS)							
909							
#366 UNDERGROUND CONDUIT							
910							
(DERIVED FROM ACTUALS)							
911							
#367 UNDERGROUND CONDUCTORS & DEVICES							
912							
(DERIVED FROM ACTUALS)							
913							
#368 LINE TRANSFORMERS							
914							
(DERIVED FROM ACTUALS)							
915							
TOTAL DISTRIBUTION PLANT							
916							
TOTAL NET DISTRIBUTION PLANT							
917							
918							
919							
920							
921							
922							
923							
924							
925							
926							
927							
928							
929							
930							
931							
932							
933							
934							
935							
936							
937							
938							
939							
940							
941							
942							
943							
944							
945							
946							
947							
948							
949							
950							
951							
952							
953							
954							
955							
956							
957							
958							
959							
960							
961							
962							
963							
964							
965							
966							
967							
968							
969							
970							
971							
972							
973							
974							
975							
976							
977							
978							
979							
980							
981							
982							
983							
984							
985							
986							
987							
988							
989							
990							
991							
992							
993							
994							
995							
996							
997							
998							
999							
1000							

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
ALLOCATOR	METER	CUSTOMER	UNCOLLECT	OTHER	ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
875	L 37							
876	353	STATION EQUIPMENT						
877	L 43							
878	354	TOWERS & FIXTURES						
879	L 50							
880	355	POLES & FIXTURES						
881	L 56							
882	356	OVERHEAD CONDUCTORS & DEVICES						
883	L 62							
884	359	ROADS & TRAILS						
885	L 69							
886	354-359	COMBINED TRANSMISSION ALLOCATOR						
887	L 47-68							
888	354 - 356	COMBINED TRANSMISSION ALLOCATOR						
889	L 47-61							
890		TOTAL TRANSMISSION PLANT						
891	L 70							
892		DISTRIBUTION ALLOCATORS						
893	#360	LAND						
894	(DERIVED FROM ACTUALS)							
895	#361	STRUCTURES & IMPROVEMENTS						
896	(DERIVED FROM ACTUALS)							
897	#362	STATION EQUIPMENT						
898	(DERIVED FROM ACTUALS)							
899	#360	NET PLANT						
900	(DERIVED FROM ACTUALS)							
901	#361	NET PLANT						
902	(DERIVED FROM ACTUALS)							
903	#362	NET PLANT						
904	(DERIVED FROM ACTUALS)							
905	#364	POLES, TOWERS, & FIXTURES						
906	(DERIVED FROM ACTUALS)							
907	#365	OVERHEAD CONDUCTORS & DEVICES						
908	(DERIVED FROM ACTUALS)							
909	#366	UNDERGROUND CONDUIT						
910	(DERIVED FROM ACTUALS)							
911	#367	UNDERGROUND CONDUCTORS & DEVICES						
912	(DERIVED FROM ACTUALS)							
913	#368	LINE TRANSFORMERS						
914	(DERIVED FROM ACTUALS)							
915		TOTAL DISTRIBUTION PLANT						
916								
917		TOTAL NET DISTRIBUTION PLANT						

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) (AH) (AI) (AJ) (AK) (AL) (AM)  
 ----- MISCELLANEOUS ----- INC TAXES  
 DEMAND ENERGY CUSTOMER REVENUE OTHER TRANSFER & REVENUES

ALLOCATOR	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
T-352							
T-353							
T-354							
T-355							
T-356							
T-359							
T-354-359							
T-354-356							
T-PLT							
D360							
D361							
D362							
D360N							
D361N							
D362N							
D364							
D365							
D366							
D367							
D368							
D3601							

1  
 2  
 3  
 4  
 5  
 6  
 7  
 8  
 9

L 37 STATION EQUIPMENT  
 L 43 TOWERS & FIXTURES  
 L 50 TOWERS & FIXTURES  
 L 56 POLES & FIXTURES  
 L 62 OVERHEAD CONDUCTORS & DEVICES  
 L 69 ROADS & TRAILS  
 L 70 TOTAL TRANSMISSION ALLOCATOR  
 L 47-68 COMBINED TRANSMISSION ALLOCATOR  
 L 47-61 COMBINED TRANSMISSION ALLOCATOR  
 L 70 TOTAL TRANSMISSION PLANT  
 #360 LAND  
 #361 STRUCTURES & IMPROVEMENTS  
 #362 STATION EQUIPMENT  
 #360 NET PLANT  
 #361 NET PLANT  
 #362 NET PLANT  
 #364 POLES, TOWERS, & FIXTURES  
 #365 OVERHEAD CONDUCTORS & DEVICES  
 #366 UNDERGROUND CONDUIT  
 #367 UNDERGROUND CONDUCTORS & DEVICES  
 #368 LINE TRANSFORMERS  
 TOTAL DISTRIBUTION PLANT  
 TOTAL NET DISTRIBUTION PLANT



**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

	(A) ALLOCATOR	(B) TOTALS	(C) DEMAND Base-load	(CC) Peak	(D) ENERGY	(E) DEMAND	(F) TRANS	(G) DEMAND	(H) DEMAND	(I) DIRECT
918	D3602N	100%			448,000					
919	DARK FIBER PROJECT REVENUE (ACCT 454)	1,370,040,171								
920	(DERIVED FROM ACTUALS)	100%								
921	MERCHANDISING REVENUE	1,013,784,107			241,330					
922	(DERIVED FROM ACTUALS)	100%								
923	MERCHANDISING EXPENSE	1,013,784,107			117,680					
924	(DERIVED FROM ACTUALS)	100%								
925	CUSTOMER ADVANCES FOR CONSTRUCTION	27,357,598								
926		100%								
927	364-365 COMBINED DISTRIBUTION ALLOCATOR	328,078,292								
928	L 90-91	100%								
929	366-367 COMBINED DISTRIBUTION ALLOCATOR	240,867,297								
930	L 92-93	100%								
931	902-904 COMBINED DISTRIBUTION ALLOCATOR	19,720,662								
932	L 481-483	100%								
933	908 COMBINED DISTRIBUTION ALLOCATOR	6,322,931	814,193		951,148					
934	488-490	100%	13%		15%					
935	908-909 COMBINED DISTRIBUTION ALLOCATOR	6,354,271	814,193		951,148					
936	L 488-492	100%	13%		15%					
937	PLANT-RELATED ALLOCATORS									
938	"P112P" NET TOTAL PLANT PLUS INTANGIBLE	4,196,752,703	779,573,396	180,553,794	910,705,210		895,877,043		42,719	0%
939		100%	19%	4%	22%		21%		0%	0%
940	"P111P" NET TOTAL PLANT LESS INTANGIBLE	4,143,776,158	770,021,562	178,341,533	899,546,665		884,900,182		42,196	0%
941		100%	19%	4%	22%		21%		0%	0%
942	"P101P" TOTAL PLANT LESS INTANGIBLE	4,190,091,467	770,021,562	178,341,533	899,546,665		884,900,182		42,196	0%
943		100%	18%	4%	21%		21%		0%	0%
944	"P110P" TOTAL PLANT INCLUDING INTANGIBLE	4,242,068,012	779,573,396	180,553,794	910,705,210		895,877,043		42,719	0%
945	"PTD" PLANT	3,939,362,266	723,944,551	167,669,826	845,719,053		831,948,995		39,671	0%
946		100%	18%	4%	21%		21%		0%	0%
947	P-PTD	3,344,758,430	365,725,244	180,553,794	427,243,781		895,877,043		42,719	0%
948	P110P - LESS STEAM PRODUCTION	250,729,201	46,077,011	10,671,707	53,827,612		52,951,187		2,525	0%
949	TOTAL GENERAL PLANT	100%	18%	4%	21%		21%		0%	0%
950	O&M/LABOR ALLOCATORS									
951	O&M PROD., TRANS., DIST., CA & CI (LABOR ONLY)	69,129,818	9,176,366	3,327,774	10,719,919		9,052,554		604	0%
952	O&M PROD., TRANS., DIST., CA & CI (TOTAL O&M)	100%	13%	5%	16%		13%		0%	0%
953	O&M PROD., TRANS., DIST., CA & CI (TOTAL O&M)	525,121,946	90,584,479	27,787,638	314,985,149		20,662,520		1,043	0%
954		100%	17%	5%	60%		4%		0%	0%
955	O&M PROD., ADMIN & GENERAL ONLY (TOTAL O&M)	111,881,700	15,559,792	5,350,569	19,501,146		14,767,575		953	0%
956	TOTAL OPERATING EXPENSES	637,003,646	106,144,271	33,138,207	334,486,295		35,430,095		1,996	0%
957	L 542	100%	17%	5%	53%		6%		0%	0%
958	SUPERVISION 500 - 501-507	24,697	11,391		13,307					
959	L 669-679	100%	46%		54%					

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**LIST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
ALLOCATOR	GENERAL	SUBSTATION DIRECT	CIAC	DEMAND	PRI LINES CUSTOMER	SEC LINES DIRECT	LINE TRANS PRI DMD	LINE TRANS PRI CUST	LINE TRANS PRI DIRECT	LINE TRANS SEC DMD
D3602N	16%	0%	0%	23%	13%	1%	3%	2%	1%	14%
D-FIBER	17%	2%	2%	300,583,046	167,687,784	18,067,324	45,688,114	25,488,259	17,773,461	188,625,125
M-REV				300,583,046	167,687,784	18,067,324	45,688,114	25,488,259	17,773,461	188,625,125
M-EXP				300,583,046	167,687,784	18,067,324	45,688,114	25,488,259	17,773,461	188,625,125
CUSTADV				11,008,157	6,141,176	17%	2%	5%	3%	19%
D-364-365				188,908,252	105,945,635	2,287,474				
D-366-367				110,673,794	61,742,149	15,779,850				
D-902-904										
D-908										
D-908-909										
P112P	5%	0%	0%	323,680,240	180,573,133	19,455,640	49,198,849	27,446,811	19,139,197	203,119,327
P111P	5%	0%	0%	319,714,302	178,360,635	19,217,257	48,596,033	27,110,515	18,904,691	200,630,578
P101P	6%	1%	1%	319,714,302	178,360,635	19,217,257	48,596,033	27,110,515	18,904,691	200,630,578
P110P	6%	1%	1%	323,680,240	180,573,133	19,455,640	49,198,849	27,446,811	19,139,197	203,119,327
P-PTD	6%	1%	1%	300,583,046	167,687,784	18,067,324	45,688,114	25,488,259	17,773,461	188,625,125
P110P-L20	7%	1%	1%	323,680,240	180,573,133	19,455,640	49,198,849	27,446,811	19,139,197	203,119,327
GEN-PLT	6%	1%	1%	19,131,256	10,672,850	1,149,934	2,907,918	1,622,255	1,131,230	12,005,453
LABOR	4,036,367	434,680	6,625,389	3,696,139	238,143	235,607	131,439	91,655	972,712	
O&M-M	6,750,997	725,648	14,070,817	7,849,758	467,747	405,780	226,374	157,855	1,675,277	
O&M-AG	6,301,761	680,253	10,334,610	5,765,421	389,279	453,339	252,906	176,357	1,871,626	
O&M-T	13,052,758	1,405,901	24,405,428	13,615,179	857,026	859,118	479,281	334,212	3,546,903	
L-500	2%	0%	4%	2%	0%	0%	0%	0%	0%	1%

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
ALLOCATOR	LINE TRANS SEC LINES DEMAND	SEC LINES CUSTOMER	SEC LINES CUSTOMER	SERVICES	METERS	STREET LIGHTS	INSTALLATION CUST PREM
918							
919	DARK FIBER PROJECT REVENUE (ACCT 454)	8%	4%	2%	4%	8%	0%
920	(DERIVED FROM ACTUALS)	53,025,712	29,581,722	29,581,722	55,334,432	102,011,393	2,539,792
921	MERCHANDISING REVENUE	8%	4%	2%	4%	7%	0%
922	(DERIVED FROM ACTUALS)	53,025,712	29,581,722	29,581,722	55,334,432	102,011,393	2,539,792
923	MERCHANDISING EXPENSE	10%	5%	3%	5%	0%	0%
924	(DERIVED FROM ACTUALS)	53,025,712	29,581,722	29,581,722	55,334,432	102,011,393	2,539,792
925	CUSTOMER ADVANCES FOR CONSTRUCTION	10%	5%	3%	5%	0%	0%
926		3,619,151	2,019,034	2,019,034	4,511,266	62,644	(3,829)
927	364-365 COMBINED DISTRIBUTION ALLOCATOR	13%	7%	7%	16%	0%	0%
928	L 90-91	19,215,874	10,720,057	10,720,057			
929	366-367 COMBINED DISTRIBUTION ALLOCATOR	6%	3%	3%			
930	L 92-93	33,809,838	18,861,566	18,861,566			
931	902-904 COMBINED DISTRIBUTION ALLOCATOR	14%	8%	8%			
932	L 481-483						
933	908 COMBINED DISTRIBUTION ALLOCATOR						
934	488-490						
935	908-909 COMBINED DISTRIBUTION ALLOCATOR						
936	L 488-492						
937	PLANT-RELATED ALLOCATORS						
938	"P112P" NET TOTAL PLANT PLUS INTANGIBLE	113,315,206	57,100,277	31,854,821	59,586,402	109,850,082	2,734,953
939		3%	1%	1%	1%	3%	0%
940	"P111P" NET TOTAL PLANT LESS INTANGIBLE	111,926,795	56,400,648	31,464,515	58,856,311	108,504,128	2,701,443
941		3%	1%	1%	1%	3%	0%
942	"P101P" TOTAL PLANT LESS INTANGIBLE	111,926,795	56,400,648	31,464,515	58,856,311	108,504,128	2,701,443
943		3%	1%	1%	1%	3%	0%
944	"P110P" TOTAL PLANT INCLUDING INTANGIBLE	113,315,206	57,100,277	31,854,821	59,586,402	109,850,082	2,734,953
945		3%	1%	1%	1%	3%	0%
946	"PTD" PLANT	105,229,253	53,025,712	29,581,722	55,334,432	102,011,393	2,539,792
947		3%	1%	1%	1%	3%	0%
948	P110P - LESS STEAM PRODUCTION	113,315,206	57,100,277	31,854,821	59,586,402	109,850,082	2,734,953
949		3%	2%	1%	2%	3%	0%
950	TOTAL GENERAL PLANT	6,697,543	3,374,936	1,882,792	3,521,879	6,492,735	161,651
951		3%	1%	1%	1%	3%	0%
952	O&M/LABOR ALLOCATORS						
953	O&M PROD.,TRANS.,DIST.,CA & CI (LABOR ONLY)	542,652	918,212	512,248	281,979	4,393,844	1,162,669
954		1%	1%	1%	0%	6%	2%
955	O&M PROD.,TRANS.,DIST.,CA & CI (TOTAL O&M)	934,595	1,890,574	1,054,704	430,321	6,196,501	1,984,512
956		0%	0%	0%	0%	1%	0%
957	O&M PROD.,ADMIN & GENERAL ONLY (TOTAL O&M)	1,044,134	1,460,150	814,581	544,169	6,567,631	1,690,463
958		1%	1%	1%	0%	6%	2%
959	TOTAL OPERATING EXPENSES	1,978,729	3,350,725	1,869,286	974,489	12,764,132	3,674,975
960	L 542	0%	1%	0%	0%	2%	1%
961	SUPERVISION 500 - 501-507						
962	L 669-679						

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A) (AA) (AB) (AC) (AD) (AE) (AF) (AG)  
 - - - CUSTOMER ACCOUNTING FUNCTION - - - - - CUSTOMER INFORMATION FUNCTION - - - - -  
 METER CUSTOMER UNCOLLECT OTHER ASSISTANCE DEMONSTR ADVERTISING OTHER  
 READING RECORDS ACCOUNTS OTHER ASSISTANCE DEMONSTR ADVERTISING OTHER

ALLOCATOR	(A)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
D3602N								
D-FIBER								
M-REV								
M-EXP								
CUSTADV								
D-364-365								
D-366-367								
D-902-904	2,040,942	13,199,756	4,479,964					4,557,590
	10%	67%	23%					72%
D-908								4,588,930
D-908-909								72%
P112P								
P111P								
P101P								
P110P								
P-PTD								
P110P-L20								
GEN-PLT								
LABOR	2,192,626	6,902,209						3,069,412
	3%	10%						4%
O&M-M	2,142,042	13,518,126	4,480,041					5,486,026
	0%	3%	1%					1%
O&M-AG	3,176,224	9,988,496						4,446,330
	3%	9%						4%
O&M-T	5,318,265	23,516,622	4,480,041					9,932,356
	1%	4%	1%					2%
L-500								

918	DARK FIBER PROJECT REVENUE (ACCT 454)							
919	(DERIVED FROM ACTUALS)							
920	MERCHANDISING REVENUE							
921	(DERIVED FROM ACTUALS)							
922	MERCHANDISING EXPENSE							
923	(DERIVED FROM ACTUALS)							
924	CUSTOMER ADVANCES FOR CONSTRUCTION							
925								
926								
927	364-365 COMBINED DISTRIBUTION ALLOCATOR							
928	L 90-91							
929	366-367 COMBINED DISTRIBUTION ALLOCATOR							
930	L 92-93							
931	902-904 COMBINED DISTRIBUTION ALLOCATOR							
932	L 481-483							
933	908 COMBINED DISTRIBUTION ALLOCATOR							
934	488-490							
935	908-909 COMBINED DISTRIBUTION ALLOCATOR							
936	L 488-492							
937	PLANT-RELATED ALLOCATORS							
938	"P112P" NET TOTAL PLANT PLUS INTANGIBLE							
939								
940	"P111P" NET TOTAL PLANT LESS INTANGIBLE							
941								
942	"P101P" TOTAL PLANT LESS INTANGIBLE							
943								
944	"P110P" TOTAL PLANT INCLUDING INTANGIBLE							
945								
946	"PTD" PLANT							
947								
948	P110P - LESS STEAM PRODUCTION							
949								
950	TOTAL GENERAL PLANT							
951								
952	O&M/LABOR ALLOCATORS							
953	O&M PROD, TRANS, DIST, CA & CI (LABOR ONLY)							
954								
955	O&M PROD, TRANS, DIST, CA & CI (TOTAL O&M)							
956								
957	O&M PROD, ADMIN & GENERAL ONLY (TOTAL O&M)							
958								
959	TOTAL OPERATING EXPENSES							
960	L 542							
961	SUPERVISION 500 - 501-507							
962	L 669-679							

IDAHO POWER COMPANY  
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION  
CLASS COST OF SERVICE STUDY  
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011  
FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

	(A)	(AI)	(AJ)	(AK)	(AL)	(AM)
	ALLOCATOR	DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER
			MISCELLANEOUS		TRANSFER	INC TAXES & REVENUES
918	D3602N					
919	D-FIBER					
920	M-REV					
921	M-EXP					
922	CUSTADV					
923	D-364-365					
924	D-366-367					
925	D-902-904					
926	D-908					
927	D-908-909					
928	P112P					
929	P111P					
930	P101P					
931	P110P					
932	P-PTD					
933	P110P-L20					
934	GEN-PLT					
935	LABOR					
936	O&M-M					
937	O&M-AG					
938	O&M-T					
939	L-500					
940						
941						
942						
943						
944						
945						
946						
947						
948						
949						
950						
951						
952						
953						
954						
955						
956						
957						
958						
959						
960						
961						
962						
963						
964						
965						
966						
967						
968						
969						
970						
971						
972						
973						
974						
975						
976						
977						
978						
979						
980						
981						
982						
983						
984						
985						
986						
987						
988						
989						
990						
991						
992						
993						
994						
995						
996						
997						
998						
999						
1000						

123,121  
0%

123,121  
0%

123,121  
0%

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A)	(B)	(C)	(CC)	(D)	(E)	(F)	(G)	(H)
ALLOCATOR	TOTALS	** PRODUCTION FUNCTION**	Peak	ENERGY	DEMAND	TRANS	DEMAND	DEMAND
		Base-load		POWER SUP	DEMAND	DEMAND	DEMAND	DIRECT
L-510	7,879,986	3,634,329		4,245,658				
L-535	100%	46%		54%				
L-541	5,042,581	2,325,689		2,716,892				
L-546	100%	46%	622,614					
L-551	100%		100%					
L-560	546,985		546,985					
L-568	100%		100%					
L-580	4,178,386					4,178,116		270
L-590	100%					100%		0%
L-901	2,957,803					2,957,594		209
L-907	100%					100%		0%
ADIT	13,301,228							
	8,444,726							
	100%							
	8,760,238							
	100%							
	3,989,224	513,685		600,092				
	100%	13%		15%				
	(2,722,655)	629,804	145,866	735,743	723,764			35
	100%	-23%	-5%	-27%	-27%			0%

- 963 SUPERVISION 510 - 511-514
- 964 L 684-693
- 965 SUPERVISION 535 - 536-540
- 966 L 699-703
- 967 SUPERVISION 541 - 542-545
- 968 L 706-709
- 969 SUPERVISION 546 - 548-550
- 970 L 716-718
- 971 SUPERVISION 551 - 552-554
- 972 L 722-724
- 973 SUPERVISION 560 - 561-567
- 974 L 736-741
- 975 SUPERVISION 568 - 569-573
- 976 L 744-747
- 977 SUPERVISION 580 - 581-589
- 978 L 754-762
- 979 SUPERVISION 590 - 591-598
- 980 L 766-773
- 981 SUPERVISION 901- 902-905
- 982 L 779-782
- 983 SUPERVISION 907 - 908-910
- 984 L 787-789
- 985 DEFERRED TAX ALLOCATOR
- 986 ADIT 190 & 283
- 987 L 190,191,194

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**LIST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
ALLOCATOR	SUBSTATION	SUBSTATION	CIAC	DEMAND	CUSTOMER	DIRECT	PRIDMD	PRICUST	PRI DIRECT	SEC DMD
GENERAL	DIRECT	DIRECT								
L-510										
L-535										
L-541										
L-546										
L-551										
L-560										
L-568										
L-580										
L-590										
L-801										
L-807										
ADIT										
	1,694,908	184,856	2,869,839	1,601,012	132,817	191,165	106,646	74,366	789,232	
	13%	1%	22%	12%	1%	1%	1%	1%	6%	
	1,937,409	205,938	3,078,242	1,717,275	76,219	6,052	3,376	2,354	24,985	
	23%	2%	36%	20%	1%	0%	0%	0%	0%	
	180,077	3,225	(2,197,799)	(1,226,097)	15,718	39,747	22,174	15,462	164,097	
	-7%	0%	81%	45%	-1%	-1%	-1%	-1%	-6%	

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
ALLOCATOR	LINE TRANS	SEC LINES	SEC LINES	SERVICES	METERS	STREET	INSTALLATION
	SEC CUST	DEMAND	CUSTOMER			LIGHTS	CUST PREM
L-510							
L-535							
L-541							
L-546							
L-551							
L-560							
L-568							
L-580							
L-590							
L-901							
L-907							
ADIT							
	440,293	444,159	247,785	231,527	3,246,335	77,358	968,930
	3%	3%	2%	2%	24%	1%	7%
	13,938	372,732	207,938	4,067	482,729	311,286	187
	0%	4%	2%	0%	6%	4%	0%
	91,545	(762,412)	(425,330)	(959,708)	88,746	(10,376)	3,065
	-3%	28%	16%	35%	-3%	0%	0%

963	SUPERVISION 510 - 511-514
964	L 684-693
965	SUPERVISION 535 - 536-540
966	L 699-703
967	SUPERVISION 541 - 542-545
968	L 706-709
969	SUPERVISION 546 - 548-550
970	L 716-718
971	SUPERVISION 551 - 552-554
972	L 722-724
973	SUPERVISION 560 - 561-567
974	L 736-741
975	SUPERVISION 568 - 569-573
976	L 744-747
977	SUPERVISION 580 - 581-589
978	L 754-762
979	SUPERVISION 590 - 591-598
980	L 766-773
981	SUPERVISION 901- 902-905
982	L 779-782
983	SUPERVISION 907 - 908-910
984	L 787-789
985	<u>DEFERRED TAX ALLOCATOR</u>
986	ADIT 190 & 283
987	L 190,191,194



**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

(A)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)
ALLOCATOR	METER	CUSTOMER UNCOLLECT	READING RECORDS	ACCOUNTS OTHER	ASSISTANCE	DEMONSTR	ADVERTISING	OTHER
963	SUPERVISION 510 - 511-514							
964	L 684-693							
965	SUPERVISION 535 - 536-540							
966	L 699-703							
967	SUPERVISION 541 - 542-545							
968	L 706-709							
969	SUPERVISION 546 - 548-550							
970	L 716-718							
971	SUPERVISION 551 - 552-554							
972	L 722-724							
973	SUPERVISION 560 - 561-567							
974	L 736-741							
975	SUPERVISION 568 - 569-573							
976	L 744-747							
977	SUPERVISION 580 - 581-589							
978	L 754-762							
979	SUPERVISION 590 - 591-598							
980	L 766-773							
981	SUPERVISION 901- 902-905							
982	L 779-782							
983	SUPERVISION 907 - 908-910							
984	L 787-789							
985	<u>DEFERRED TAX ALLOCATOR</u>							
986	ADIT 190 & 283							
987	L 190,191,194							
					2,111,959	6,648,278		2,875,446
					24%	76%		72%

**IDAHO POWER COMPANY**  
**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**  
**CLASS COST OF SERVICE STUDY**  
**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**FUNCTIONALIZATION AND CLASSIFICATION OF COSTS**

1	(A)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)
2	ALLOCATOR	DEMAND	ENERGY	CUSTOMER	REVENUE	OTHER	INC TAXES & REVENUES & TRANSFER
963	SUPERVISION 510 - 511-514						
964	L 684-693						
965	SUPERVISION 535 - 536-540						
966	L 699-703						
967	SUPERVISION 541 - 542-545						
968	L 706-709						
969	SUPERVISION 546 - 548-550						
970	L 716-718						
971	SUPERVISION 551 - 552-554						
972	L 722-724						
973	SUPERVISION 560 - 561-567						
974	L 736-741						
975	SUPERVISION 568 - 569-573						
976	L 744-747						
977	SUPERVISION 580 - 581-589						
978	L 754-762						
979	SUPERVISION 590 - 591-598						
980	L 766-773						
981	SUPERVISION 901- 902-905						
982	L 779-782						
983	SUPERVISION 907 - 908-910						
984	L 787-789						
985	<u>DEFERRED TAX ALLOCATOR</u>						
986	ADIT 190 & 283						
987	L 190,191,194						



RECEIVED

2011 JUN -1 PM 2:47

IDAHO PUBLIC  
UTILITIES COMMISSION

**BEFORE THE**  
**IDAHO PUBLIC UTILITIES COMMISSION**

**CASE NO. IPC-E-11-08**

**IDAHO POWER COMPANY**

**LARKIN, DI**  
**TESTIMONY**

**EXHIBIT NO. 32**

**IDAHO POWER COMPANY**  
**3CPI/12CP CLASS COST OF SERVICE STUDY**  
**TWELVE MONTHS ENDING DECEMBER 31, 2011**

\*\*\* RATE BASE \*\*\*

**SUMMARY OF FUNCTIONALIZED COSTS**

FUNCTION	(A) PLANT IN SERVICE	(B) DEPRECIATION RESERVE	(C) AMORTIZATION RESERVE	(D) SUBSTATION CIAC	(E) NET PLANT	(F) CUSTOMER ADV CONST	(G) ACCUM DEF INC TAXES	(H) ACQUISITION ADJUSTMENT	(I) WORKING CAPITAL	(J) DEFERRED PROGRAMS	(K) SUBSIDIARY RATE BASE	(L) PLNT HLD FOR FUTURE USE	(M) TOTAL RATE BASE
PRODUCTION													
DEMAND - Base-load	779,573,396	400,534,886	7,802,600	0	371,235,910	0	52,678,395	0	6,492,082	175,638	0	592,870	325,618,105
DEMAND - Peak	180,563,794	33,821,160	243,747	0	146,488,887	0	12,200,627	0	1,503,604	63,694	0	137,312	135,992,872
DEMAND - Not in Use	0	0	0	0	0	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	910,705,210	467,908,743	9,115,073	0	433,681,395	0	61,539,412	0	31,934,234	205,182	84,877,873	692,596	489,851,867
ENERGY - Summer	0	0	0	0	0	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSMISSION													
DEMAND - POWER SUPPLY	0	0	0	0	0	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	895,877,043	281,405,266	1,209,433	0	613,262,345	0	60,537,423	0	13,539,440	1,068,014	0	1,817,648	569,150,024
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0	0	0	0	0	0	0	0
DEMAND - DIRECT	42,719	12,157	58	0	30,505	0	2,887	0	646	54	0	32	28,350
DISTRIBUTION													
SUBSTATIONS - GENERAL	246,376,033	56,673,632	332,607	0	189,369,794	0	15,062,060	(2,213)	2,484,840	77,257	0	2,115,528	176,983,145
SUBSTATIONS - DIRECT	27,405,131	1,234,390	36,997	0	26,133,744	0	269,750	(246)	276,396	8,320	0	20,863	26,169,327
LINE - PRIMARY DEMAND	323,680,240	129,754,324	436,968	0	193,488,949	6,937,550	19,412,867	(2,908)	3,264,496	126,812	0	246,161	170,773,092
LINE - PRIMARY CUSTOMER	180,573,133	72,386,701	243,773	0	107,942,658	3,870,286	10,829,954	(1,622)	1,821,181	70,745	0	137,327	95,270,048
LINE - SECONDARY DIRECT	19,455,640	6,707,475	26,265	0	12,721,900	0	1,314,683	(175)	196,221	4,558	0	14,796	11,622,618
LINE TRANS - PRIMARY DEMAND	49,198,849	16,452,328	66,418	0	32,680,102	0	3,324,532	(442)	496,198	4,510	0	37,416	29,893,252
LINE TRANS - PRIMARY CUST	27,446,811	9,178,344	37,053	0	18,231,414	0	1,854,673	(247)	276,816	2,516	0	20,873	16,676,700
LINE TRANS - SECOND DIRECT	19,139,197	6,400,238	25,838	0	12,713,121	0	1,293,300	(172)	193,029	1,754	0	14,555	11,628,988
LINE TRANS - SECOND DEMAND	203,119,327	67,924,065	274,211	0	134,921,050	0	13,725,456	(1,825)	2,048,572	18,618	0	154,473	123,415,433
LINE TRANS - SECOND CUSTOME	113,315,206	37,893,142	152,975	0	75,269,089	0	7,657,089	(1,018)	1,142,847	10,386	0	86,177	69,850,392
LINE - SECONDARY DEMAND	57,100,277	19,699,964	77,085	0	37,323,228	2,280,858	3,049,916	(513)	575,888	17,575	0	43,425	32,628,830
LINE - SECONDARY CUSTOMER	31,854,821	10,990,119	43,004	0	20,821,698	1,272,434	1,701,472	(286)	321,274	9,805	0	24,226	18,202,810
SERVICES	59,586,402	36,770,677	80,442	0	22,735,283	2,843,086	3,018,607	(535)	600,962	5,397	0	45,316	17,524,730
METERS	109,850,082	40,960,646	148,297	0	68,741,139	39,479	7,422,939	(987)	1,107,899	84,099	0	83,542	62,592,753
STREET LIGHTS	4,479,748	3,255,511	6,048	0	1,218,189	288,717	288,717	(40)	45,181	7,936	0	3,407	946,477
INSTALL ON CUST PREMISES	2,734,953	2,106,108	3,692	0	625,153	(2,413)	185,665	(25)	27,584	22,254	0	2,080	483,794
CUSTOMER ACCOUNTING	0	0	0	0	0	0	0	0	0	0	0	0	0
METER READING	0	0	0	0	0	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	0	0	0	0	0	0	0	0	0	41,967	0	0	41,967
UNCOLLECTIBLES	0	0	0	0	0	0	0	0	0	132,110	0	0	132,110
MISC	0	0	0	0	0	0	0	0	0	0	0	0	0
CONSUMER INFORMATION	0	0	0	0	0	0	0	0	0	0	0	0	0
CUSTOMER ASSIST	0	0	0	0	0	0	0	0	0	0	0	0	0
SALES EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
ADVERTISING	0	0	0	0	0	0	0	0	0	0	0	0	0
MISC	0	0	0	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0	0	0
DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0	0
REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
SUBSTATION CIAC	0	0	0	0	(30,840,019)	0	0	0	0	0	0	0	(30,840,019)
TOTALS	4,242,068,012	1,702,069,875	20,362,584	(30,840,019)	2,488,795,554	17,241,279	277,370,423	(13,254)	68,349,390	2,217,950	84,877,873	6,290,623	2,355,906,412





**BEFORE THE**  
**IDAHO PUBLIC UTILITIES COMMISSION**

**CASE NO. IPC-E-11-08**

**IDAHO POWER COMPANY**

**LARKIN, DI**  
**TESTIMONY**

**EXHIBIT NO. 33**

RECEIVED

2011 JUN -1 PM 2:47

IDAHO PUBLIC  
UTILITIES COMMISSION



**IDAHO POWER COMPANY**  
**3CP/12CP CLASS COST OF SERVICE STUDY**  
**TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**ALLOCATION TO CLASSES**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
SOURCES & NOTES	TOTALS	RESIDENTIAL (1)	GEN SRV (7)	GEN SRV PRIMARY (9-P)	GEN SRV SECONDARY (9-S)	AREA LIGHTING (15)	LG POWER PRIMARY (19-P)	IRRIGATION SECONDARY (24-S)
<b>*** SUMMARY OF RESULTS ***</b>								
<b>RATE BASE</b>								
1 ELECTRIC PLANT IN SERVICE	4,242,068,012	1,912,226,007	70,270,601	103,784,294	854,371,777	4,348,598	435,073,942	607,301,661
2 LESS: ACCUM PROVISION FOR DEPRECIAT	1,702,069,875	767,738,601	28,346,901	42,280,730	347,117,077	2,744,537	181,381,822	232,102,708
3 AMORT OF OTHER UTILITY PLANT	20,362,584	8,443,498	250,527	547,604	4,457,276	10,664	2,547,788	2,601,279
4 SUBSTATION CIAC	(30,840,019)	(156,955)	(95,034)	(341,413)	(165)	(8,155,838)	(117,270)	
5 NET ELECTRIC PLANT IN SERVICE	2,488,795,534	1,135,886,953	41,284,666	60,860,926	502,456,011	1,593,231	242,988,494	372,480,404
6 CUSTOMER ADVANCES FOR CONSTRUCTI	17,241,279	10,781,693	592,372	169,624	2,785,874	3,108	649,038	2,156,855
7 ACCUMULATED DEFERRED INCOME TAXE	277,370,423	124,777,960	4,522,485	6,916,515	56,411,937	291,927	29,020,270	39,838,565
8 ELECTRIC PLANT ACQUISITION ADJUSTME	(13,254)	(6,988)	(375)	(263)	(2,171)	(33)	(771)	(2,292)
9 WORKING CAPITAL	68,349,390	29,055,084	991,146	1,784,840	14,489,805	55,408	8,086,717	9,278,147
10 DEFERRED PROGRAMS	2,217,950	1,062,138	43,653	51,793	420,890	22,749	210,414	268,187
11 SUBSIDIARY RATE BASE	84,877,873	31,908,367	946,629	2,469,852	19,608,333	41,463	12,534,438	10,667,838
12 PLANT HELD FOR FUTURE USE	6,290,623	2,690,218	84,221	153,151	1,304,328	4,464	641,127	1,122,719
13 TOTAL RATE BASE	2,355,906,412	1,065,036,120	38,235,083	58,234,160	479,089,384	1,422,248	234,791,111	351,819,581
14 RETURN UNDER PRESENT RATES								
15 SALES REVENUES	834,980,775	388,002,173	14,615,249	19,156,828	175,867,381	1,139,889	86,241,280	105,933,967
16 OTHER OPERATING REVENUES	130,666,748	50,885,399	1,481,162	4,980,718	27,502,549	129,548	20,398,281	15,260,493
17 TOTAL OPERATING REVENUES	965,647,523	438,887,572	16,096,411	24,137,546	203,369,930	1,269,438	106,639,561	121,194,460
18 OPERATING EXPENSES								
19 OPERATION & MAINTENANCE EXPENSES	637,003,646	280,755,477	10,511,879	16,123,977	130,947,757	705,756	74,181,361	81,125,721
20 DEPRECIATION EXPENSE	110,659,289	52,598,813	2,531,068	2,861,159	21,583,236	41,337	10,417,613	15,166,674
21 AMORTIZATION OF LIMITED TERM PLANT	6,872,419	3,101,152	114,073	168,139	1,384,383	3,188	704,845	984,002
22 TAXES OTHER THAN INCOME	25,571,740	11,615,238	435,438	629,885	5,160,475	12,402	2,638,964	3,678,070
23 REGULATORY DEBITS/CREDITS	0	0	0	0	0	0	0	0
24 PROVISION FOR DEFERRED INCOME TAXI	37,526,769	14,902,559	407,462	1,108,219	8,111,566	19,547	4,691,304	5,602,648
25 INVESTMENT TAX CREDIT ADJUSTMENT	(447,832)	(203,369)	(7,491)	(11,021)	(90,693)	(209)	(46,208)	(64,152)
26 CONSTRUCTION WORK IN PROGRESS	6,520,122	2,611,468	69,346	181,536	1,471,848	2,136	873,358	793,608
27 FEDERAL INCOME TAXES	2,251,144	1,017,676	36,535	55,645	457,785	1,359	224,350	336,175
28 STATE INCOME TAXES	3,657,598	1,743,907	62,607	95,354	784,469	2,329	384,451	576,075
29 TOTAL OPERATING EXPENSES	829,814,895	368,142,921	14,160,915	21,212,850	169,810,824	787,844	94,070,038	108,198,821
30 OPERATING INCOME	135,832,628	70,744,650	1,935,496	2,924,656	33,559,105	481,594	12,569,523	12,995,639
31 ADD: IERCO OPERATING INCOME	6,323,218	2,377,104	70,522	183,999	1,460,778	3,089	933,789	794,731
32 CONSOLIDATED OPERATING INCOME	142,155,846	73,121,755	2,006,018	3,108,655	35,019,884	484,683	13,503,312	13,790,370
33 RATE OF RETURN UNDER PRESENT RATES	6.034%	6.866%	5.247%	5.336%	7.310%	34.079%	5.751%	3.920%
34 RATE OF RETURN INDEX	1,000	1,138	0.869	0.885	1,211	5.648	0.953	0.650



IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 1 - PLANT IN SERVICE \*\*\*

FUNCTION	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-F)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
PRODUCTION	779,573,396							
DEMAND - BASE-LOAD TOTAL	266,900,209	102,468,955	2,180,993	5,378,101	48,448,772	0	24,207,229	71,398,413
DEMAND - Base-load Summer	180,553,794	72,880,779	1,551,226	3,825,160	34,459,064	0	17,217,329	41,503,648
DEMAND - Peak	512,673,187	232,165,140	5,639,285	15,182,719	122,724,074	108,731	67,713,068	19,875,328
DEMAND - Base-load Non-Summer	910,705,210	84,833,493	2,619,589	7,016,599	57,562,847	113,044	34,815,182	93,342,065
ENERGY - POWER SUPPLY	0	257,530,370	7,537,360	19,483,912	152,826,624	331,839	99,674,268	21,119,518
ENERGY - Summer	0							
ENERGY - Non-Summer	0							
TRANSMISSION	0							
DEMAND - POWER SUPPLY	0							
D11	0							
DEMAND - TRANSMISSION	895,877,043	384,557,766	8,986,976	23,628,265	196,709,924	124,953	105,633,779	104,890,765
D13	0							
D15	0							
DEMAND - SUBTRANSMISSION	42,719	0	0	42,719	0	0	0	0
DEMAND - DIRECT	0							
DA3509	0							
DISTRIBUTION	0							
D20	246,376,033	95,601,816	2,476,455	5,654,442	51,758,649	127,530	22,522,750	67,443,691
DA3602	27,405,131	0	0	0	0	0	69,957	0
SUBSTATIONS - GENERAL	323,680,240	125,598,332	3,253,480	7,428,609	67,998,708	167,545	29,589,604	88,605,169
SUBSTATIONS - DIRECT	180,573,133	150,854,408	10,761,930	68,635	11,532,613	0	43,148	6,304,181
LINE - PRIMARY DEMAND	19,455,640	0	0	4,405,561	0	449,226	12,797,263	0
DA3647	49,198,849	19,090,794	494,524	1,129,136	10,335,689	25,467	4,497,570	13,467,836
LINE TRANS - PRIMARY DEMAND	27,446,811	22,929,615	1,635,795	10,432	1,752,938	0	6,558	958,225
LINE TRANS - PRIMARY CUST	19,139,197	0	0	6,036,330	0	0	12,047,181	0
LINE TRANS - SECOND DIRECT	203,119,327	88,951,501	2,304,186	0	48,158,181	118,659	98,373	62,752,130
DA368	113,315,206	94,724,230	6,757,612	0	7,241,538	0	238	3,958,510
LINE TRANS - SECOND DEMAND	57,100,277	36,184,775	937,325	0	19,590,371	48,270	40,262	0
C60	31,854,821	27,592,488	1,968,444	0	2,109,408	0	69	0
D30	59,586,402	48,389,016	3,686,668	184,416	4,494,714	0	257,704	2,570,131
LINE TRANS - SECOND CUSTOMER	109,850,082	67,872,589	7,478,754	4,294,071	16,667,665	595	3,839,102	9,112,051
CW369	4,479,748	0	0	15,186	0	0	492	0
CW370	2,734,953	0	0	0	0	2,732,739	2,214	0
METERS	0							
STREET LIGHTS	0							
DA373	0							
INSTALL ON CUST PREMISES	0							
DA371	0							
CUSTOMER ACCOUNTING	0							
METER READING	0							
CW902	0							
CUSTOMER ACCOUNTS	0							
CW903	0							
CW904	0							
UNCOLLECTIBLES	0							
C10	0							
MISC	0							
CUSTOMER INFORMATION	0							
C10	0							
CUSTOMER ASSIST	0							
C10	0							
SALES EXPENSE	0							
C10	0							
ADVERTISING	0							
C10	0							
MISC	0							
MISCELLANEOUS	0							
D99J	0							
DEMAND	0							
E99J	0							
ENERGY	0							
C10	0							
CUSTOMER	0							
R02	0							
REVENUE	0							
R01	0							
OTHER	0							
CIAC	0							
SUBSTATION CIAC	0							
TOTALS	4,242,068,012	1,912,226,007	70,270,601	103,784,294	854,371,777	4,348,598	435,073,942	607,301,661

IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 1 - PLANT IN SERVICE \*\*\*

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE	(J) MUNICIPAL ST LIGHT	(K) TRAFFIC CONTROL	(L) DOE/INL SC	(M) JR SIMPLOT SC	(N) MICRON SC	(O) HOKU SC
			(40)	(41)	(42)				
PRODUCTION		779,573,396							
DEMAND - BASE-LOAD TOTAL		266,900,209	169,478	0	37,768	2,059,105	1,773,496	5,199,850	3,578,049
DEMAND - Base-load Summer	D10BS	180,553,794	120,541	0	26,863	1,464,533	1,261,394	3,698,380	2,544,878
DEMAND - Peak	D10P	512,673,187	509,545	400,680	109,788	8,529,914	5,563,895	14,097,203	20,053,816
DEMAND - Base-load Non-Summer	E10	910,705,210	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10S		274,067	385,484	61,097	2,978,674	2,741,675	7,980,511	3,234,221
ENERGY - Summer	E10NS		810,179	1,176,298	173,878	11,907,858	8,914,751	21,832,970	9,426,858
ENERGY - Non-Summer									
TRANSMISSION		0	0	0	0	0	0	0	0
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	895,877,043	780,326	460,457	169,570	12,168,782	8,432,048	22,175,959	27,157,475
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	42,719	0	0	0	0	0	0	0
DISTRIBUTION		246,376,033	289,440	467,238	34,021	0	0	0	0
SUBSTATIONS - GENERAL	D20	27,405,131	0	0	0	0	1,567,663	17,934,067	7,833,424
DA3602		323,680,240	380,256	613,841	44,696	0	0	0	0
LINES - PRIMARY DEMAND	D20	180,573,133	753,127	119,194	135,897	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	19,455,640	0	0	0	0	1,803,591	0	0
LINES - SECONDARY DIRECT	DA3647	49,198,849	57,798	93,303	6,794	0	0	0	0
LINES - PRIMARY DEMAND	D50	27,446,811	114,474	18,117	20,656	0	0	0	0
LINES - PRIMARY CUST	C50	19,139,197	0	0	0	0	1,055,686	0	0
LINES - SECOND DIRECT	DA368	203,119,327	269,306	434,735	31,655	0	0	0	0
LINES - SECOND DEMAND	D60	113,315,206	472,902	74,844	85,332	0	0	0	0
LINES - SECOND CUSTOMER	C60	57,100,277	109,551	176,847	12,877	0	0	0	0
LINES - SECONDARY DEMAND	D30	31,854,821	137,753	21,802	24,857	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	59,586,402	0	0	0	0	3,755	0	0
SERVICES	CW369	109,850,082	1,449	45,032	49,576	21,419	58,943	359,762	49,072
METERS	CW370	4,479,748	0	4,464,070	0	0	0	0	0
STREET LIGHTS	DA373	2,734,953	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371								
CUSTOMER ACCOUNTING									
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION									
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
MISCELLANEOUS									
DEMAND	D99J	0	0	0	0	0	0	0	0
ENERGY	E99J	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS		4,242,068,012	5,250,191	8,951,943	1,025,324	39,130,285	33,176,915	93,278,702	73,877,771

IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 2 - ACCUMULATED RESERVE FOR DEPRECIATION \*\*\*

FUNCTION	(A) ALLOCATION FACTOR	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-F)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
PRODUCTION	TOTALS	400,534,886						
121 DEMAND - BASE-LOAD TOTAL								
122 DEMAND - Base-load Summer	D10BS	52,647,244	1,120,566	2,763,200	24,892,362	0	12,437,366	36,683,596
123 DEMAND - Peak	D10P	13,651,956	290,574	716,525	6,454,938	0	3,225,133	7,774,423
124 DEMAND - Base-load Non-Summer	D10BNS	119,283,493	2,897,393	7,800,688	63,054,067	55,865	34,790,112	10,211,691
125 ENERGY - POWER SUPPLY	E10	467,908,743	0	0	0	0	0	0
126 ENERGY - Summer	E10S	43,586,369	1,345,911	3,605,039	29,575,058	58,081	17,887,597	47,957,965
127 ENERGY - Non-Summer	E10NS	132,315,826	3,872,600	10,010,586	78,520,374	170,495	51,211,370	10,850,939
128		0	0	0	0	0	0	0
129		0	0	0	0	0	0	0
TRANSMISSION								
130 DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0
131 DEMAND - TRANSMISSION	D13	120,794,010	2,822,912	7,421,909	61,788,846	39,249	33,180,783	32,947,394
132 DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0
133 DEMAND - DIRECT	DA3509	12,157	0	12,157	0	0	0	0
134		0	0	0	0	0	0	0
135		0	0	0	0	0	0	0
DISTRIBUTION								
136 SUBSTATIONS - GENERAL	D20	21,991,190	569,657	1,300,686	11,905,990	29,336	5,180,886	15,514,005
137 SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	3,151	0
138 LINES - PRIMARY DEMAND	D20	50,348,846	1,304,229	2,977,921	27,258,774	67,164	11,861,642	35,519,326
139 LINES - PRIMARY CUSTOMER	C20	60,473,298	4,314,156	27,514	4,623,101	0	17,297	2,527,169
140 LINES - SECONDARY DIRECT	DA3647	6,707,475	0	1,518,849	0	154,874	4,411,950	0
141 LINE TRANS - PRIMARY DEMAND	D50	16,452,328	165,371	377,588	3,456,303	8,516	1,504,009	4,503,708
142 LINE TRANS - PRIMARY CUST	C50	7,667,772	547,018	3,489	586,191	0	2,193	320,435
143 LINE TRANS - SECOND DIRECT	DA368	0	0	2,018,577	0	0	4,028,634	0
144 LINE TRANS - SECOND DEMAND	D60	29,745,804	770,531	16,104,324	16,104,324	39,680	33,097	20,984,610
145 LINE TRANS - SECOND CUSTOMER	C60	31,676,231	2,259,777	0	2,421,605	0	80	1,323,745
146 LINES - SECONDARY DEMAND	D30	12,483,981	323,383	0	6,758,805	16,653	13,890	0
147 LINES - SECONDARY CUSTOMER	C30	9,519,587	678,126	0	727,759	0	24	0
148 SERVICES	CW369	29,860,787	2,275,037	113,803	2,773,681	0	159,029	1,586,024
149 METERS	CW370	25,308,175	2,788,661	1,601,163	6,215,001	222	1,431,516	3,397,681
150 STREET LIGHTS	DA373	0	0	11,036	0	0	358	0
151 INSTALL ON CUST PREMISES	DA371	0	0	0	0	2,104,403	1,705	0
152		0	0	0	0	0	0	0
153		0	0	0	0	0	0	0
CUSTOMER ACCOUNTING								
154 METER READING	CW902	0	0	0	0	0	0	0
155 CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0
156 UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0
157 MISC	C10	0	0	0	0	0	0	0
158		0	0	0	0	0	0	0
159		0	0	0	0	0	0	0
CUSTOMER INFORMATION								
160 CUSTOMER ASSIST	C10	0	0	0	0	0	0	0
161 SALES EXPENSE	C10	0	0	0	0	0	0	0
162 ADVERTISING	C10	0	0	0	0	0	0	0
163 MISC	C10	0	0	0	0	0	0	0
164		0	0	0	0	0	0	0
165		0	0	0	0	0	0	0
MISCELLANEOUS								
166 DEMAND	D99U	0	0	0	0	0	0	0
167 ENERGY	E99U	0	0	0	0	0	0	0
168 CUSTOMER	C10	0	0	0	0	0	0	0
169 REVENUE	R02	0	0	0	0	0	0	0
170 OTHER	R01	0	0	0	0	0	0	0
171 SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0
172		0	0	0	0	0	0	0
173		0	0	0	0	0	0	0
174 TOTALS		1,702,069,875	28,346,901	42,280,730	347,117,077	2,744,537	181,381,822	232,102,708

IDAHO POWER COMPANY  
 3CP/12CP CLASS COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING DECEMBER 31, 2011

\*\*\* TABLE 2 - ACCUMULATED RESERVE FOR DEPRECIATION \*\*\*

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE	(J) MUNICIPAL ST LIGHT	(K) TRAFFIC CONTROL	(L) SC	(M) JR SIMPLOT	(N) MICRON	(O) SC HOKU
PRODUCTION		400,534,886							
DEMAND - BASE-LOAD TOTAL		137,129,930	87,076	0	19,405	1,057,942	911,199	2,671,617	1,838,356
DEMAND - Base-load Summer	D10BS	33,821,160	22,580	0	5,032	274,335	236,283	692,777	476,704
DEMAND - Peak	D10P	263,404,957	281,798	205,864	56,408	4,382,561	2,858,659	7,242,964	10,303,395
DEMAND - Base-load Non-Summer	D10BNS	467,908,743	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	140,812	198,057	31,391	1,530,405	1,408,638	4,100,285	1,661,701
ENERGY - Summer	E10S	0	416,260	604,367	89,336	6,118,106	4,580,286	11,217,502	4,843,389
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0
TRANSMISSION		281,405,266	245,109	144,635	53,264	3,822,354	2,648,603	6,985,723	8,530,475
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3508	12,157	0	0	0	0	0	0	0
DISTRIBUTION		56,673,632	66,580	107,478	7,826	0	0	0	0
SUBSTATIONS - GENERAL	D20	1,234,390	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	129,754,324	152,434	246,071	17,917	0	70,612	807,791	352,835
LINES - PRIMARY DEMAND	D20	72,386,701	301,907	47,782	54,477	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	6,707,475	0	0	0	0	621,801	0	0
LINES - SECONDARY DIRECT	DA3647	16,452,328	19,328	31,201	2,272	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	9,178,344	38,281	6,059	6,907	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	6,400,238	0	0	0	0	353,026	0	0
LINE TRANS - SECOND DIRECT	DA368	67,924,065	90,057	145,378	10,585	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	37,893,142	158,141	25,028	28,535	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	19,699,964	37,796	61,013	4,443	0	0	0	0
LINES - SECONDARY DEMAND	D30	10,990,119	47,526	7,522	8,576	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	36,770,677	0	0	0	0	2,317	0	0
SERVICES	CW369	40,960,646	540	16,792	18,486	7,987	21,979	134,147	18,289
METERS	CW370	3,255,511	0	3,244,117	0	0	0	0	0
STREET LIGHTS	DA373	2,106,108	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0	0	0	0	0	0	0	0
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
MISCELLANEOUS		0	0	0	0	0	0	0	0
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS		1,702,069,875	2,086,223	5,091,363	414,860	17,193,689	13,713,402	33,832,806	28,025,154

IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 3 - AMORTIZATION RESERVE\*\*\*

FUNCTION	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-F)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
175 PRODUCTION	7,802,600							
176 DEMAND - BASE-LOAD TOTAL	2,671,353	1,025,592	21,829	53,828	484,914	0	242,285	714,613
177 DEMAND - Base-load Summer	243,747	98,389	2,094	5,164	46,520	0	23,243	56,030
178 DEMAND - Peak	5,131,247	2,323,696	56,443	151,961	1,228,322	1,088	677,727	198,928
179 DEMAND - Base-load Non-Summer	9,115,073	0	0	0	0	0	0	0
180 ENERGY - POWER SUPPLY		849,082	26,219	70,228	576,135	1,131	348,458	934,243
181 ENERGY - Summer		2,577,572	75,440	195,011	1,529,612	3,321	997,621	211,381
182 ENERGY - Non-Summer		0	0	0	0	0	0	0
183 TRANSMISSION		0	0	0	0	0	0	0
184 DEMAND - POWER SUPPLY		0	0	0	0	0	0	0
185 DEMAND - TRANSMISSION	1,209,433	519,152	12,132	31,898	265,558	169	142,605	141,602
186 DEMAND - SUBTRANSMISSION		0	0	0	0	0	0	0
187 DEMAND - DIRECT	58	0	0	58	0	0	0	0
188 DISTRIBUTION	0	0	0	0	0	0	0	0
189 SUBSTATIONS - GENERAL	332,607	129,062	3,343	7,633	69,874	172	30,406	91,049
190 SUBSTATIONS - DIRECT	36,997	0	0	0	0	0	94	0
191 LINES - PRIMARY DEMAND	436,968	169,558	4,392	10,029	91,798	226	39,946	119,617
192 LINES - PRIMARY CUSTOMER	243,773	203,653	14,529	93	15,569	0	58	8,511
193 LINES - SECONDARY DIRECT	26,265	0	0	5,948	0	606	17,276	0
194 LINE TRANS - PRIMARY DEMAND	66,418	25,772	668	1,524	13,953	34	6,072	18,182
195 LINE TRANS - PRIMARY CUST	37,053	30,955	2,208	14	2,366	0	9	1,294
196 LINE TRANS - SECOND DIRECT	25,838	0	0	8,149	0	0	16,264	0
197 LINE TRANS - SECOND DEMAND	274,211	120,084	3,111	0	65,013	160	134	84,715
198 LINE TRANS - SECOND CUSTOMER	152,975	127,878	9,123	0	9,776	0	0	5,344
199 LINES - SECONDARY DEMAND	77,085	48,849	1,265	0	26,447	65	54	0
200 LINES - SECONDARY CUSTOMER	43,004	37,250	2,657	0	2,848	0	0	0
201 SERVICES	80,442	65,325	4,977	249	6,068	0	348	3,470
202 METERS	148,297	91,628	10,096	5,797	22,501	1	5,183	12,301
203 STREET LIGHTS	6,048	0	0	21	0	0	1	0
204 INSTALL ON CUST PREMISES	3,692	0	0	0	0	3,689	3	0
205 CUSTOMER ACCOUNTING	0	0	0	0	0	0	0	0
206 METER READING	0	0	0	0	0	0	0	0
207 CUSTOMER ACCOUNTS	0	0	0	0	0	0	0	0
208 UNCOLLECTIBLES	0	0	0	0	0	0	0	0
209 MISC	0	0	0	0	0	0	0	0
210 CONSUMER INFORMATION	0	0	0	0	0	0	0	0
211 CUSTOMER ASSIST	0	0	0	0	0	0	0	0
212 SALES EXPENSE	0	0	0	0	0	0	0	0
213 ADVERTISING	0	0	0	0	0	0	0	0
214 MISC	0	0	0	0	0	0	0	0
215 MISCELLANEOUS	0	0	0	0	0	0	0	0
216 DEMAND	0	0	0	0	0	0	0	0
217 ENERGY	0	0	0	0	0	0	0	0
218 CUSTOMER	0	0	0	0	0	0	0	0
219 REVENUE	0	0	0	0	0	0	0	0
220 OTHER	0	0	0	0	0	0	0	0
221 SUBSTATION CIAC	0	0	0	0	0	0	0	0
222 TOTALS	20,362,584	8,443,498	250,527	547,604	4,457,276	10,664	2,547,788	2,601,279

IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 3 - AMORTIZATION RESERVE\*\*\*

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN (40)	(J) MUNICIPAL ST (41)	(K) TRAFFIC CONTROL (42)	(L) SC	(M) JR SIMPLOT SC	(N) MICRON SC	(O) SC HOKU
PRODUCTION		7,802,600							
DEMAND - BASE-LOAD TOTAL		2,671,353	1,696	0	378	20,609	17,751	52,044	35,812
DEMAND - Base-load Summer	D10BS	243,747	163	0	36	1,977	1,703	4,893	3,436
DEMAND - Peak	D10P	5,131,247	5,100	4,010	1,099	85,374	55,688	141,096	200,715
DEMAND - Base-load Non-Summer	D10BNS	9,115,073	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	2,743	3,858	612	29,813	27,441	79,875	32,371
ENERGY - Summer	E10S	0	8,109	11,773	1,740	119,163	89,226	218,522	94,351
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0
TRANSMISSION		1,209,433	1,053	622	229	16,428	11,383	29,938	36,663
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	58	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0	0
DISTRIBUTION		332,607	391	631	46	0	0	0	0
SUBSTATIONS - GENERAL	D20	36,997	0	0	0	0	2,116	24,211	10,575
SUBSTATIONS - DIRECT	DA3602	436,968	513	829	60	0	0	0	0
LINE - PRIMARY DEMAND	D200	243,773	1,017	161	183	0	0	0	0
LINE - PRIMARY CUSTOMER	C20	26,265	0	0	0	0	2,435	0	0
LINE - SECONDARY DIRECT	DA3647	66,418	78	126	9	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	37,053	155	24	28	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	25,838	0	0	0	0	1,425	0	0
LINE TRANS - SECOND DIRECT	DA368	274,211	364	587	43	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	152,975	638	101	115	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	77,085	148	239	34	0	0	0	0
LINE - SECONDARY DEMAND	D30	43,004	186	29	30	0	0	0	0
LINE - SECONDARY CUSTOMER	C30	80,442	0	0	0	0	5	0	0
SERVICES	CW369	148,297	2	61	67	29	80	486	66
METERS	CW370	6,048	0	6,026	0	0	0	0	0
STREET LIGHTS	DA373	3,692	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0	0	0	0	0	0	0	0
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
MISCELLANEOUS		0	0	0	0	0	0	0	0
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS	PAGE 2E	20,362,584	22,356	29,078	4,696	273,414	209,253	551,165	413,988



IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 4 - SUBSTATION CIAC \*\*\*

ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
236								
237								
238								
239								
240								
241								
242								
243	PRODUCTION	0	0	0	0	0	0	0
244	DEMAND - BASE-LOAD TOTAL	0	0	0	0	0	0	0
245	DEMAND - Base-load Summer	0	0	0	0	0	0	0
246	DEMAND - Peak	0	0	0	0	0	0	0
247	DEMAND - Base-load Non-Summer	0	0	0	0	0	0	0
248	ENERGY - POWER SUPPLY	0	0	0	0	0	0	0
249	ENERGY - Summer	0	0	0	0	0	0	0
250	ENERGY - Non-Summer	0	0	0	0	0	0	0
251		0	0	0	0	0	0	0
252	TRANSMISSION	0	0	0	0	0	0	0
253	DEMAND - POWER SUPPLY	0	0	0	0	0	0	0
254	DEMAND - TRANSMISSION	0	0	0	0	0	0	0
255	DEMAND - SUBTRANSMISSION	0	0	0	0	0	0	0
256	DEMAND - DIRECT	0	0	0	0	0	0	0
257		0	0	0	0	0	0	0
258	DISTRIBUTION	0	0	0	0	0	0	0
259	SUBSTATIONS - GENERAL	0	0	0	0	0	0	0
260	SUBSTATIONS - DIRECT	0	0	0	0	0	0	0
261	LINES - PRIMARY DEMAND	0	0	0	0	0	0	0
262	LINES - PRIMARY CUSTOMER	0	0	0	0	0	0	0
263	LINES - SECONDARY DIRECT	0	0	0	0	0	0	0
264	LINES - SECONDARY DEMAND	0	0	0	0	0	0	0
265	LINE TRANS - PRIMARY CUST	0	0	0	0	0	0	0
266	LINE TRANS - SECOND DIRECT	0	0	0	0	0	0	0
267	LINE TRANS - SECOND DEMAND	0	0	0	0	0	0	0
268	LINE TRANS - SECOND CUSTOMER	0	0	0	0	0	0	0
269	LINES - SECONDARY DEMAND	0	0	0	0	0	0	0
270	LINES - SECONDARY CUSTOMER	0	0	0	0	0	0	0
271	SERVICES	0	0	0	0	0	0	0
272	METERS	0	0	0	0	0	0	0
273	STREET LIGHTS	0	0	0	0	0	0	0
274	INSTALL ON CUST PREMISES	0	0	0	0	0	0	0
275		0	0	0	0	0	0	0
276	CUSTOMER ACCOUNTING	0	0	0	0	0	0	0
277	METER READING	0	0	0	0	0	0	0
278	CUSTOMER ACCOUNTS	0	0	0	0	0	0	0
279	UNCOLLECTIBLES	0	0	0	0	0	0	0
280	MISC	0	0	0	0	0	0	0
281		0	0	0	0	0	0	0
282	CONSUMER INFORMATION	0	0	0	0	0	0	0
283	CUSTOMER ASSIST	0	0	0	0	0	0	0
284	SALES EXPENSE	0	0	0	0	0	0	0
285	ADVERTISING	0	0	0	0	0	0	0
286	MISC	0	0	0	0	0	0	0
287		0	0	0	0	0	0	0
288	MISCELLANEOUS	0	0	0	0	0	0	0
289	DEMAND	0	0	0	0	0	0	0
290	ENERGY	0	0	0	0	0	0	0
291	CUSTOMER	0	0	0	0	0	0	0
292	REVENUE	0	0	0	0	0	0	0
293	OTHER	0	0	0	0	0	0	0
294	SUBSTATION CIAC	0	0	0	0	0	0	0
295		(30,840,019)	(388,508)	(95,034)	(341,413)	(165)	(8,155,838)	(117,270)
296	TOTALS	(30,840,019)	(388,508)	(95,034)	(341,413)	(165)	(8,155,838)	(117,270)

IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011

\*\*\* TABLE 4 - SUBSTATION CIAC \*\*\*

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN (40)	(J) MUNICIPAL ST (41)	(K) TRAFFIC CONTROL (42)	(L) SC (43)	(M) JR SIMPLOT (44)	(N) MICRON (45)	(O) SC HOKU (46)
PRODUCTION									
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0	0
DEMAND - Base-load Summer	D10P	0	0	0	0	0	0	0	0
DEMAND - Peak	D10BNS	0	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	E10	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10S	0	0	0	0	0	0	0	0
ENERGY - Summer	E10NS	0	0	0	0	0	0	0	0
ENERGY - Non-Summer									
TRANSMISSION									
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0	0
DISTRIBUTION									
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D50	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA3688	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0	0
SERVICES	CW369	0	0	0	0	0	0	0	0
METERS	CW370	0	0	0	0	0	0	0	0
STREET LIGHTS	DA373	0	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING									
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION									
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
MISCELLANEOUS									
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	(30,840,019)	(375)	(605)	(44)	0	(70,287)	(14,679,848)	(6,833,676)
TOTALS		(30,840,019)	(375)	(605)	(44)	0	(70,287)	(14,679,848)	(6,833,676)

IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 5 - CUSTOMER ADVANCES FOR CONSTRUCTION \*\*\*

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		0	0	0	0	0	0	0	0
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0	0
DEMAND - Peak	D10P	0	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0	0
DISTRIBUTION		0	0	0	0	0	0	0	0
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0	0
LINES - PRIMARY DEMAND	D20	6,937,550	2,691,992	69,733	159,220	1,457,440	3,591	634,204	1,899,105
LINES - PRIMARY CUSTOMER	C20	3,870,286	3,233,314	230,664	1,471	247,182	0	925	135,120
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0	0
LINES - SECONDARY DEMAND	D30	2,280,858	1,445,393	37,441	0	782,533	1,928	1,608	0
LINES - SECONDARY CUSTOMER	C30	1,272,434	1,102,176	78,629	0	84,260	0	3	0
SERVICES	CW369	2,843,086	2,308,818	175,904	8,799	214,459	0	12,296	122,630
METERS	CW370	0	0	0	0	0	0	0	0
STREET LIGHTS	DA373	39,479	0	0	134	0	0	4	0
INSTALL ON CUST PREMISES	DA371	(2,413)	0	0	0	0	(2,411)	(2)	0
CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0	0	0	0	0	0	0	0
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
MISCELLANEOUS		0	0	0	0	0	0	0	0
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS		17,241,279	10,781,693	592,372	169,624	2,785,874	3,108	649,038	2,156,855

IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 5 - CUSTOMER ADVANCES FOR CONSTRUCTION \*\*\*

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) JR SIMPLOT SC	(N) MICRON SC	(O) HOKU SC
DEMAND - BASE-LOAD TOTAL		0	0	0	0	0	0	0	0
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0	0
DEMAND - Peak	D10P	0	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0	0
DISTRIBUTION		0	0	0	0	0	0	0	0
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0	0
LINE - PRIMARY DEMAND	D20	6,937,550	8,150	13,157	958	0	0	0	0
LINE - PRIMARY CUSTOMER	C20	3,870,286	16,142	2,555	2,913	0	0	0	0
LINE - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA3688	0	0	0	0	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0	0
LINE - SECONDARY DEMAND	D30	2,280,888	4,376	7,064	514	0	0	0	0
LINE - SECONDARY CUSTOMER	C30	1,272,434	5,503	871	993	0	0	0	0
SERVICES	CW3669	2,843,086	0	0	0	0	179	0	0
METERS	CW370	0	0	0	0	0	0	0	0
STREET LIGHTS	DA373	39,479	0	39,341	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	(2,413)	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0	0	0	0	0	0	0	0
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
MISCELLANEOUS		0	0	0	0	0	0	0	0
DEMAND	D98U	0	0	0	0	0	0	0	0
ENERGY	E98U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS		17,241,279	34,171	62,988	5,378	0	179	0	0

IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 6 - ACCUMULATED DEFERRED INCOME TAXES \*\*\*

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		52,678,395	6,924,172	147,377	363,416	3,273,846	0	1,635,764	4,824,631
DEMAND - Base-load Summer	D10BS	18,035,344	4,924,799	104,822	258,479	2,328,515	0	1,163,433	2,804,541
DEMAND - Peak	D10P	12,200,627	15,688,179	381,065	1,025,947	8,292,878	7,347	4,575,600	1,343,043
DEMAND - Base-load Non-Summer	D10BNS	34,643,050	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	61,539,412	5,732,484	177,014	474,135	3,889,715	7,639	2,352,579	6,307,437
ENERGY - Summer	E10S	0	17,402,193	509,325	1,316,593	10,327,009	22,423	6,735,325	1,427,117
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0
DEMAND - POWER SUPPLY	D11	0	25,985,861	607,280	1,596,641	13,292,351	8,443	7,138,030	7,087,822
DEMAND - TRANSMISSION	D13	60,537,423	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	2,887	0	0	0	0
DEMAND - DIRECT	DA3509	2,887	0	0	0	0	0	0	0
DISTRIBUTION		0	0	0	0	0	0	0	0
SUBSTATIONS - GENERAL	D20	15,062,060	5,844,563	151,397	345,681	3,164,236	7,796	1,376,916	4,123,132
SUBSTATIONS - DIRECT	DA3602	269,750	0	0	0	0	0	689	0
LINES - PRIMARY DEMAND	D20	19,412,867	7,532,816	195,129	445,534	4,078,253	10,049	1,774,650	5,314,135
LINES - PRIMARY CUSTOMER	C20	10,829,954	9,047,561	645,452	4,116	691,674	0	2,588	378,096
LINES - SECONDARY DIRECT	DA3647	1,314,683	0	0	297,699	0	30,356	864,754	0
LINE TRANS - PRIMARY DEMAND	D50	3,324,532	1,290,025	33,417	76,300	698,417	1,721	303,916	910,067
LINE TRANS - PRIMARY CUST	C50	1,854,673	1,549,431	110,536	705	118,452	0	443	64,750
LINE TRANS - SECOND DIRECT	DA368	1,293,300	0	0	407,895	0	0	814,068	0
LINE TRANS - SECOND DEMAND	D60	13,725,456	6,010,752	155,702	0	3,254,210	8,018	6,688	4,240,372
LINE TRANS - SECOND CUSTOMER	C60	7,657,089	6,400,835	456,635	0	489,335	0	16	267,490
LINES - SECONDARY DEMAND	D30	3,049,916	1,932,749	50,066	0	1,046,387	2,578	2,151	0
LINES - SECONDARY CUSTOMER	C30	1,701,472	1,473,807	105,141	0	112,670	0	4	0
SERVICES	CW369	3,018,607	2,451,355	186,764	9,342	227,699	0	13,055	130,201
METERS	CW370	7,422,939	4,586,379	505,365	290,165	1,126,290	40	259,421	615,732
STREET LIGHTS	DA373	288,717	0	0	979	0	0	32	0
INSTALL ON CUST PREMISES	DA371	185,665	0	0	0	0	185,515	150	0
CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0	0	0	0	0	0	0	0
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
MISCELLANEOUS		0	0	0	0	0	0	0	0
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS		277,370,423	124,777,960	4,522,485	6,916,515	56,411,937	291,927	28,020,270	39,838,565

IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 6 - ACCUMULATED DEFERRED INCOME TAXES \*\*\*

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL (43)	(M) SC JR SIMPLOT (44)	(N) SC MICRON (45)	(O) SC HOKU (46)
DEMAND - Base-load Summer	D10BS	52,678,395	11,452	0	2,552	139,141	119,841	351,371	241,781
DEMAND - Peak	D10P	12,200,627	8,145	0	1,815	98,963	85,237	249,912	171,966
DEMAND - Base-load Non-Summer	D10BNS	34,643,050	34,432	27,075	7,419	576,395	375,971	952,595	1,355,104
ENERGY - POWER SUPPLY	E10	61,539,412	0	0	0	0	0	0	0
ENERGY - Summer	E10S	18,520	18,520	26,048	4,129	201,279	185,264	539,270	218,547
ENERGY - Non-Summer	E10NS	0	54,747	79,486	11,750	804,654	602,400	1,475,327	637,003
TRANSMISSION		0	0	0	0	0	0	0	0
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	60,537,423	52,729	31,115	11,458	822,286	569,782	1,498,504	1,835,122
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3508	2,887	0	0	0	0	0	0	0
DISTRIBUTION		15,062,060	17,695	28,564	2,080	0	0	0	0
SUBSTATIONS - GENERAL	D20	269,750	0	0	0	0	15,431	176,526	77,105
SUBSTATIONS - DIRECT	DA3602	19,412,867	22,806	36,815	2,681	0	0	0	0
LINES - PRIMARY DEMAND	D20	10,829,954	45,169	7,149	8,150	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	1,314,683	0	0	0	0	121,875	0	0
LINES - SECONDARY DEMAND	D50	3,324,532	3,906	6,305	459	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	1,854,673	7,735	1,224	1,396	0	0	0	0
LINES - PRIMARY CUST	C50	1,293,300	0	0	0	0	71,336	0	0
LINES - SECOND DIRECT	DA368	13,725,456	18,198	29,377	2,139	0	0	0	0
LINES - SECOND DEMAND	D60	7,657,089	31,956	5,057	5,768	0	0	0	0
LINES - SECOND CUSTOMER	C60	3,049,916	5,852	9,446	688	0	0	0	0
LINES - SECONDARY DEMAND	D30	1,701,472	7,358	1,164	1,328	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	3,018,607	0	0	0	0	190	0	0
SERVICES	CW369	7,422,939	98	3,043	3,350	1,447	3,983	24,310	3,316
METERS	CW370	288,717	0	287,706	0	0	0	0	0
STREET LIGHTS	DA373	185,665	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0	0	0	0	0	0	0	0
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
MISCELLANEOUS		0	0	0	0	0	0	0	0
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS		277,370,423	340,796	579,576	67,159	2,644,165	2,151,309	5,267,816	4,539,943

IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 7 - ACQUISITION ADJUSTMENT \*\*\*

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-F)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		0	0	0	0	0	0	0	0
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0	0
DEMAND - Peak	D10P	0	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0
TRANSMISSION		0	0	0	0	0	0	0	0
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0	0
DISTRIBUTION		0	0	0	0	0	0	0	0
SUBSTATIONS - GENERAL	D20	(2,213)	(859)	(22)	(51)	(465)	(1)	(202)	(606)
SUBSTATIONS - DIRECT	DA3602	(246)	0	0	0	0	0	(1)	0
LINES - PRIMARY DEMAND	D20	(2,908)	(1,128)	(29)	(67)	(611)	(2)	(266)	(796)
LINES - SECONDARY DEMAND	C20	(1,622)	(1,355)	(97)	(1)	(104)	0	(0)	(57)
LINE TRANS - PRIMARY DEMAND	DA3647	(175)	0	0	(40)	0	(4)	(115)	0
LINE TRANS - PRIMARY CUST	D50	(442)	(172)	(4)	(10)	(93)	(0)	(40)	(121)
LINE TRANS - SECOND DIRECT	C50	(247)	(206)	(15)	(0)	(16)	0	(0)	(9)
LINE TRANS - SECOND DEMAND	DA368	(172)	0	0	(54)	0	0	(108)	0
LINE TRANS - SECOND CUSTOMER	D60	(1,825)	(799)	(21)	0	(433)	(1)	(1)	(664)
LINES - SECONDARY DEMAND	C60	(1,018)	(851)	(61)	0	(65)	0	(0)	(36)
LINES - SECONDARY CUSTOMER	D30	(513)	(325)	(8)	0	(176)	(0)	(0)	0
SERVICES	C30	(286)	(248)	(18)	0	(19)	0	(0)	0
METERS	CW369	(535)	(435)	(33)	(2)	(40)	0	(2)	(23)
STREET LIGHTS	CW370	(987)	(610)	(67)	(39)	(150)	(0)	(34)	(82)
INSTALL ON CUST PREMISES	DA373	(40)	0	0	(0)	0	0	(0)	0
	DA371	(25)	0	0	0	0	(25)	(0)	0
CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0	0	0	0	0	0	0	0
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
MISCELLANEOUS		0	0	0	0	0	0	0	0
DEMAND	D99J	0	0	0	0	0	0	0	0
ENERGY	E99J	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS		(13,254)	(6,988)	(375)	(263)	(2,171)	(33)	(771)	(2,292)

IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 7 - ACQUISITION ADJUSTMENT \*\*\*

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN (40)	(J) MUNICIPAL ST (41)	(K) TRAFFIC CONTROL (42)	(L) SC (43)	(M) JR SIMPLOT (44)	(N) MICRON (45)	(O) SC HOKU (46)
DEMAND - BASE-LOAD TOTAL									
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0	0
DEMAND - Peak	D10P	0	0	0	0	0	0	0	0
DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	E10	0	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	0	0	0	0	0	0	0
ENERGY - Non-Summer	E10NS	0	0	0	0	0	0	0	0
TRANSMISSION									
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3508	0	0	0	0	0	0	0	0
DISTRIBUTION									
SUBSTATIONS - GENERAL	D20	(2,213)	(3)	(4)	(0)	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	(246)	0	0	0	(14)	(161)	(70)	0
LINES - PRIMARY DEMAND	D20	(2,908)	(3)	(6)	(0)	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	(1,622)	(7)	(1)	(1)	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	(175)	0	0	0	(16)	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	(442)	(1)	(1)	(0)	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	(247)	(1)	(0)	(0)	0	0	0	0
LINE TRANS - SECOND DIRECT	DA368	(172)	0	0	0	(9)	0	0	0
LINE TRANS - SECOND DEMAND	D60	(1,825)	(2)	(4)	(0)	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	(1,018)	(4)	(1)	(1)	0	0	0	0
LINES - SECONDARY DEMAND	D30	(513)	(1)	(2)	(0)	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	(286)	(1)	(0)	(0)	0	0	0	0
SERVICES	CW369	(535)	0	0	0	0	(0)	0	0
METERS	CW370	(987)	(0)	(0)	(0)	0	(1)	(3)	(0)
STREET LIGHTS	DA373	(40)	(40)	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	(25)	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING									
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION									
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
MISCELLANEOUS									
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS		(13,254)	(23)	(59)	(4)	(0)	(40)	(164)	(71)



IDAHO POWER COMPANY  
3CPI/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 8 - WORKING CAPITAL \*\*\*

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		6,492,082							
DEMAND - Base-load Summer	D10BS	2,222,675	853,334	18,163	44,787	403,469	0	201,591	594,587
DEMAND - Peak	D10P	1,503,604	606,932	12,918	31,855	286,966	0	143,381	345,631
DEMAND - Base-load Non-Summer	D10BNS	4,269,407	1,933,410	46,962	126,438	1,022,014	905	563,897	165,516
ENERGY - POWER SUPPLY	E10	31,934,234	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	2,974,720	91,857	246,040	2,018,464	3,964	1,220,808	3,273,076
ENERGY - Non-Summer	E10NS	0	9,030,403	264,300	683,211	5,358,925	11,636	3,495,117	740,564
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	13,539,440	5,811,843	135,821	357,095	2,972,888	1,888	1,596,449	1,585,220
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	646	0	0	646	0	0	0	0
DISTRIBUTION		0							
SUBSTATIONS - GENERAL	D20	2,484,840	964,198	24,976	57,028	522,015	1,286	227,155	680,207
SUBSTATIONS - DIRECT	DA3602	276,396	0	0	0	0	0	706	0
LINES - PRIMARY DEMAND	D20	3,264,496	1,266,729	32,813	74,922	685,805	1,690	298,428	893,633
LINES - PRIMARY CUSTOMER	C20	1,821,181	1,521,451	108,540	692	116,313	0	435	63,581
LINES - SECONDARY DIRECT	DA3647	186,221	0	0	44,433	0	4,531	129,068	0
LINE TRANS - PRIMARY DEMAND	D50	496,198	192,541	4,988	11,388	104,241	257	45,361	135,831
LINE TRANS - PRIMARY CUST	C50	276,816	231,258	16,498	105	17,679	0	66	9,664
LINE TRANS - SECOND DIRECT	DA3668	193,029	0	0	60,880	0	0	121,503	0
LINE TRANS - SECOND DEMAND	D60	2,048,572	897,126	23,239	0	485,702	1,197	998	632,890
LINE TRANS - SECOND CUSTOMER	C60	1,142,847	955,347	68,154	0	73,035	0	2	39,924
LINES - SECONDARY DEMAND	D30	575,888	364,944	9,453	0	197,580	487	406	0
LINES - SECONDARY CUSTOMER	C30	321,274	278,286	19,853	0	21,275	0	1	0
SERVICES	CW369	600,962	488,030	37,182	1,860	45,332	0	2,599	25,921
METERS	CW370	1,107,899	684,533	75,427	43,308	168,103	6	38,719	91,900
STREET LIGHTS	DA373	45,181	0	0	153	0	0	5	0
INSTALL ON CUST PREMISES	DA371	27,584	0	0	0	0	27,561	22	0
CUSTOMER ACCOUNTING		0							
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0							
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C50	0	0	0	0	0	0	0	0
MISCELLANEOUS		0							
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS		68,349,390	29,055,084	991,146	1,784,840	14,499,805	55,408	8,086,717	9,278,147

IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 8 - WORKING CAPITAL \*\*\*

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL (43)	(M) SC JR SIMPLOT (44)	(N) SC MICRON (45)	(O) SC HOKU (46)
DEMAND - BASE-LOAD TOTAL		6,492,082							
DEMAND - Base-load Summer	D10BS	2,222,675	1,411	0	315	17,148	14,769	43,303	29,797
DEMAND - Peak	D10P	1,503,604	1,004	0	224	12,196	10,505	30,799	21,193
DEMAND - Base-load Non-Summer	D10BNS	4,269,407	4,243	3,337	914	71,035	46,335	117,398	167,003
ENERGY - POWER SUPPLY	E10	31,934,234	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	9,610	13,517	2,142	104,448	96,138	279,840	113,409
ENERGY - Non-Summer	E10NS	0	28,409	41,247	6,097	417,554	312,599	765,582	330,556
TRANSMISSION		0	0	0	0	0	0	0	0
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	13,539,440	11,793	6,959	2,563	183,907	127,434	335,147	410,432
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	646	0	0	0	0	0	0	0
DISTRIBUTION		2,484,840	2,919	4,712	343	0	0	0	0
SUBSTATIONS - GENERAL	D20	276,396	0	0	0	0	15,911	180,875	79,004
SUBSTATIONS - DIRECT	DA3602	3,264,496	3,835	6,191	451	0	0	0	0
LINE - PRIMARY DEMAND	D20	1,821,181	7,596	1,202	1,371	0	0	0	0
LINE - PRIMARY CUSTOMER	C20	196,221	0	0	0	0	18,180	0	0
LINE - SECONDARY DIRECT	DA3647	496,198	583	941	69	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	276,816	1,155	183	208	0	10,647	0	0
LINE TRANS - PRIMARY CUST	C50	193,029	0	0	0	0	0	0	0
LINE TRANS - SECOND DIRECT	DA3688	2,048,572	2,716	4,385	318	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	1,142,847	4,769	755	861	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	575,888	1,105	1,784	130	0	0	0	0
LINE - SECONDARY DEMAND	D30	321,274	1,389	220	251	0	0	0	0
LINE - SECONDARY CUSTOMER	C30	600,962	0	0	0	0	38	0	0
SERVICES	CW369	1,107,899	15	454	500	216	594	3,628	495
METERS	CW370	45,181	0	45,023	0	0	0	0	0
STREET LIGHTS	DA373	27,584	0	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0	0	0	0	0	0	0	0
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
MISCELLANEOUS		0	0	0	0	0	0	0	0
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS		68,349,390	82,553	130,909	16,757	806,504	653,060	1,756,571	1,151,890

IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 9 - DEFERRED PROGRAMS \*\*\*

FUNCTION	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL	175,638	23,086	491	1,212	10,916	0	5,454	16,086
DEMAND - Base-load Summer	60,133	25,710	547	1,349	12,156	0	6,074	14,641
DEMAND - Peak	63,664	52,307	1,271	3,421	27,650	24	15,256	4,478
DEMAND - Base-load Non-Summer	115,505	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	205,182	19,113	590	1,581	12,969	25	7,844	21,030
ENERGY - Summer	0	58,022	1,698	4,390	34,432	75	22,457	4,758
ENERGY - Non-Summer	0	0	0	0	0	0	0	0
TRANSMISSION	0	0	0	0	0	0	0	0
DEMAND - POWER SUPPLY	0	458,448	10,714	28,168	234,506	149	125,931	125,045
DEMAND - TRANSMISSION	1,068,014	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	0	0	0	54	0	0	0	0
DEMAND - DIRECT	54	0	0	0	0	0	0	0
DISTRIBUTION	0	0	0	0	0	0	0	0
SUBSTATIONS - GENERAL	77,257	29,978	777	1,773	16,230	40	7,063	21,149
SUBSTATIONS - DIRECT	8,320	0	0	0	0	0	21	0
LINE - PRIMARY DEMAND	126,812	49,207	1,275	2,910	26,641	66	11,593	34,714
LINE - PRIMARY CUSTOMER	70,745	59,102	4,216	27	4,518	0	17	2,470
LINE - SECONDARY DIRECT	4,558	0	0	1,032	0	105	2,988	0
LINE TRANS - PRIMARY DEMAND	4,510	1,750	45	103	947	2	412	1,234
LINE TRANS - PRIMARY CUST	2,516	2,102	150	1	161	0	1	88
LINE TRANS - SECOND DIRECT	1,754	0	0	553	0	0	1,104	0
LINE TRANS - SECOND DEMAND	18,618	8,153	211	0	4,414	11	9	5,752
LINE TRANS - SECOND CUSTOMER	10,386	8,682	619	0	664	0	0	363
LINE - SECONDARY DEMAND	17,575	11,137	288	0	6,030	15	12	0
LINE - SECONDARY CUSTOMER	9,805	8,493	606	0	649	0	0	0
SERVICES	5,397	4,383	334	17	407	0	23	233
METERS	84,099	51,962	5,726	3,287	12,760	0	2,939	6,976
STREET LIGHTS	7,836	0	0	27	0	0	1	0
INSTALL ON CUST PREMISES	22,254	0	0	0	0	22,236	18	0
CUSTOMER ACCOUNTING	0	0	0	0	0	0	0	0
METER READING	41,967	31,556	2,755	1,453	2,688	0	915	2,528
CUSTOMER ACCOUNTS	132,110	108,868	7,838	411	8,399	0	259	4,591
UNCOLLECTIBLES	0	0	0	0	0	0	0	0
MISC	0	0	0	0	0	0	0	0
CONSUMER INFORMATION	0	0	0	0	0	0	0	0
CUSTOMER ASSIST	58,749	49,080	3,501	22	3,752	0	14	2,051
SALES EXPENSE	0	0	0	0	0	0	0	0
ADVERTISING	0	0	0	0	0	0	0	0
MISC	0	0	0	0	0	0	0	0
MISCELLANEOUS	0	0	0	0	0	0	0	0
DEMAND	0	0	0	0	0	0	0	0
ENERGY	0	0	0	0	0	0	0	0
CUSTOMER	0	0	0	0	0	0	0	0
REVENUE	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
SUBSTATION CIAC	0	0	0	0	0	0	0	0
TOTALS	2,217,950	1,062,138	43,653	51,793	420,890	22,749	210,414	268,187

IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011

\*\*\* TABLE 9 - DEFERRED PROGRAMS \*\*\*

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN (40)	(J) MUNICIPAL ST (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL (43)	(M) SC JR SIMPLOT (44)	(N) SC MICRON (45)	(O) SC HOKU (46)
DEMAND - BASE-LOAD TOTAL		175,638							
DEMAND - Base-load Summer	D10BS	60,133	38	0	9	464	400	1,172	806
DEMAND - Peak	D10P	63,694	43	0	9	517	445	1,305	898
DEMAND - Base-load Non-Summer	D10BNS	115,505	115	90	25	1,922	1,254	3,176	4,518
ENERGY - POWER SUPPLY	E10	205,182	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	62	87	14	671	618	1,798	729
ENERGY - Non-Summer	E10NS	0	183	265	39	2,663	2,008	4,919	2,124
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	1,068,014	930	549	202	14,507	10,052	26,437	32,376
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	54	0	0	0	0	0	0	0
DISTRIBUTION									
SUBSTATIONS - GENERAL	D20	77,257	91	147	11	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	8,320	0	0	0	0	476	5,445	2,378
LINES - PRIMARY DEMAND	D20	126,812	149	240	18	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	70,745	295	47	53	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	4,558	0	0	0	0	423	0	0
LINE TRANS - PRIMARY DEMAND	D50	4,510	5	9	1	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	2,516	10	2	2	0	0	0	0
LINE TRANS - SECOND DIRECT	DA3688	1,754	0	0	0	0	97	0	0
LINE TRANS - SECOND DEMAND	D60	18,618	25	40	3	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	10,386	43	7	8	0	0	0	0
LINES - SECONDARY DEMAND	D30	17,575	34	54	4	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	9,805	42	7	8	0	0	0	0
SERVICES	CW369	5,387	0	0	0	0	0	0	0
METERS	CW370	84,099	1	34	38	16	45	275	38
STREET LIGHTS	DA373	7,936	0	7,908	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	22,254	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING									
METER READING	CW902	41,967	0	13	27	8	8	8	8
CUSTOMER ACCOUNTS	CW903	132,110	549	87	99	2	2	2	2
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION									
CUSTOMER ASSIST	C10	58,749	245	39	44	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
MISCELLANEOUS									
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS		2,217,950	2,859	9,624	612	20,790	15,828	44,537	43,876

IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662
*** TABLE 10 - SUBSIDIARY RATE BASE ***																											(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)																										
FUNCTION	ALLOCATION FACTOR	TOTALS	RESIDENTIAL (1)	GEN SRV (7)	GEN SRV (9-P)	GEN SRV (9-S)	AREA LIGHTING (15)	LG POWER PRIMARY (19-P)	IRRIGATION SECONDARY (24-S)																																																			
DEMAND - BASE-LOAD TOTAL		0																																																										
DEMAND - Base-load Summer	D10BS	0	0	0	0	0	0	0	0																																																			
DEMAND - Peak	D10P	0	0	0	0	0	0	0	0																																																			
DEMAND - Base-load Non-Summer	D10BNS	0	0	0	0	0	0	0	0																																																			
ENERGY - POWER SUPPLY	E10	84,877,873																																																										
ENERGY - Summer	E10S	0	7,906,495	244,146	653,948	5,364,867	10,536	3,244,781	8,699,495																																																			
ENERGY - Non-Summer	E10NS	0	24,001,872	702,483	1,815,904	14,243,466	30,927	9,289,658	1,968,342																																																			
TRANSMISSION		0																																																										
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0																																																			
DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0	0																																																			
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0																																																			
DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0	0																																																			
DISTRIBUTION		0																																																										
SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0	0																																																			
SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0	0																																																			
LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0	0																																																			
LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0	0																																																			
LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0	0																																																			
LINES - SECONDARY DEMAND	D50	0	0	0	0	0	0	0	0																																																			
LINE TRANS - PRIMARY DEMAND	C50	0	0	0	0	0	0	0	0																																																			
LINE TRANS - SECONDARY DEMAND	DA368	0	0	0	0	0	0	0	0																																																			
LINE TRANS - SECOND DIRECT	D60	0	0	0	0	0	0	0	0																																																			
LINE TRANS - SECOND DEMAND	C60	0	0	0	0	0	0	0	0																																																			
LINE TRANS - SECOND CUSTOMER	D30	0	0	0	0	0	0	0	0																																																			
LINES - SECONDARY DEMAND	C30	0	0	0	0	0	0	0	0																																																			
LINES - SECONDARY CUSTOMER	CW369	0	0	0	0	0	0	0	0																																																			
SERVICES	CW370	0	0	0	0	0	0	0	0																																																			
METERS	DA373	0	0	0	0	0	0	0	0																																																			
STREET LIGHTS	DA371	0	0	0	0	0	0	0	0																																																			
INSTALL ON CUST PREMISES		0																																																										
CUSTOMER ACCOUNTING		0																																																										
METER READING	CW902	0	0	0	0	0	0	0	0																																																			
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0																																																			
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0																																																			
MISC	C10	0	0	0	0	0	0	0	0																																																			
CONSUMER INFORMATION		0																																																										
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0																																																			
SALES EXPENSE	C10	0	0	0	0	0	0	0	0																																																			
ADVERTISING	C10	0	0	0	0	0	0	0	0																																																			
MISC	C10	0	0	0	0	0	0	0	0																																																			
MISCELLANEOUS		0																																																										
DEMAND	D99U	0	0	0	0	0	0	0	0																																																			
ENERGY	E99U	0	0	0	0	0	0	0	0																																																			
CUSTOMER	C10	0	0	0	0	0	0	0	0																																																			
REVENUE	R02	0	0	0	0	0	0	0	0																																																			
OTHER	R01	0	0	0	0	0	0	0	0																																																			
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0																																																			
TOTALS		84,877,873	31,908,367	946,629	2,469,852	19,608,333	41,463	12,534,438	10,667,838																																																			



IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 11 - PLANT HELD FOR FUTURE USE \*\*\*

663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723
		ALLOCATION FACTOR		TOTALS		(B) RESIDENTIAL (1)		(C) GEN SRV (7)		(D) GEN SRV PRIMARY (9-P)		(E) GEN SRV SECONDARY (9-S)		(F) AREA LIGHTING (15)		(G) LG POWER PRIMARY (19-P)		(H) IRRIGATION SECONDARY (24-S)																																										
FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(1)	(7)	(9-P)	(9-S)	(15)	(19-P)	(24-S)																																																			
DEMAND - BASE-LOAD TOTAL	D10BS	592,870	77,928	1,659	4,090	36,846	0	18,410	54,299																																																			
DEMAND - Base-load Summer	D10P	202,979	55,426	1,180	2,909	26,206	0	13,094	31,564																																																			
DEMAND - Peak	D10BNS	137,312	176,563	4,289	11,547	93,332	83	51,496	15,115																																																			
DEMAND - Base-load Non-Summer	E10	389,891	0	0	0	0	0	0	0																																																			
ENERGY - POWER SUPPLY	E10S	692,596	64,516	1,992	5,336	43,777	86	26,477	70,987																																																			
ENERGY - Summer	E10NS	0	195,853	5,732	14,818	116,225	252	75,803	16,062																																																			
ENERGY - Not-Summer		0																																																										
TRANSMISSION		0																																																										
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0																																																			
DEMAND - TRANSMISSION	D13	1,817,648	780,231	18,234	47,939	399,105	254	214,321	212,813																																																			
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0																																																			
DEMAND - DIRECT	DA3509	32	0	0	32	0	0	0	0																																																			
DISTRIBUTION		0																																																										
SUBSTATIONS - GENERAL	D20	2,115,528	820,893	21,264	48,552	444,430	1,095	193,393	579,111																																																			
SUBSTATIONS - DIRECT	DA3602	20,863	0	0	0	0	0	53	0																																																			
LINES - PRIMARY DEMAND	D20	246,161	95,518	2,474	5,649	51,713	127	22,503	67,385																																																			
LINES - PRIMARY CUSTOMER	C20	137,327	114,726	8,185	52	8,771	0	33	4,794																																																			
LINES - SECONDARY DIRECT	DA3647	14,796	0	0	3,350	0	342	9,732	0																																																			
LINES - SECONDARY DEMAND	D50	37,416	14,519	376	859	7,860	19	3,420	10,242																																																			
LINES - PRIMARY CUST	C50	20,873	17,438	1,244	8	1,333	0	5	729																																																			
LINES - SECOND DIRECT	DA368	14,555	0	0	4,591	0	0	9,162	0																																																			
LINES - SECOND DEMAND	D60	154,473	67,648	1,752	0	36,625	90	75	47,723																																																			
LINES - SECOND CUSTOMER	C60	86,177	72,038	5,139	0	5,507	0	0	3,010																																																			
LINES - SECONDARY DEMAND	D30	43,425	27,519	713	0	14,899	37	31	0																																																			
LINES - SECONDARY CUSTOMER	C30	24,226	20,984	1,497	0	1,604	0	0	0																																																			
SERVICES	CW369	45,316	36,800	2,804	140	3,418	0	196	1,955																																																			
METERS	CW370	83,542	51,617	5,688	3,266	12,676	0	2,920	6,930																																																			
STREET LIGHTS	DA373	3,407	0	0	12	0	0	0	0																																																			
INSTALL ON CUST PREMISES	DA371	2,080	0	0	0	0	2,078	2	0																																																			
CUSTOMER ACCOUNTING		0																																																										
METER READING	CW902	0	0	0	0	0	0	0	0																																																			
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0																																																			
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0																																																			
MISC	C10	0	0	0	0	0	0	0	0																																																			
CONSUMER INFORMATION		0																																																										
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0																																																			
SALES EXPENSE	C10	0	0	0	0	0	0	0	0																																																			
ADVERTISING	C10	0	0	0	0	0	0	0	0																																																			
MISC	C10	0	0	0	0	0	0	0	0																																																			
MISCELLANEOUS		0																																																										
DEMAND	D99U	0	0	0	0	0	0	0	0																																																			
ENERGY	E99U	0	0	0	0	0	0	0	0																																																			
CUSTOMER	C10	0	0	0	0	0	0	0	0																																																			
REVENUE	R02	0	0	0	0	0	0	0	0																																																			
OTHER	R01	0	0	0	0	0	0	0	0																																																			
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0																																																			
TOTALS		6,290,623	2,690,218	84,221	153,151	1,304,328	4,464	641,127	1,122,719																																																			

IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 11 - PLANT HELD FOR FUTURE USE \*\*\*

FUNCTION	ALLOCATION FACTOR	TOTALS	UNMETERED GEN (40)	MUNICIPAL ST (41)	TRAFFIC CONTROL (42)	DOE/INL SC (L)	JR SIMPLOT SC (M)	MICRON SC (N)	HOKU SC (O)
DEMAND - BASE-LOAD TOTAL		592,870							
DEMAND - Base-load Summer	D10BS		129	0	29	1,566	1,349	3,955	2,721
DEMAND - Peak	D10P	137,312	92	0	20	1,114	959	2,813	1,935
DEMAND - Base-load Non-Summer	D10BNS	389,891	388	305	83	6,487	4,231	10,721	15,251
ENERGY - POWER SUPPLY	E10	692,596	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	208	293	46	2,265	2,085	6,069	2,460
ENERGY - Non-Summer	E10NS	0	616	895	132	9,056	6,780	16,604	7,169
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	0	1,563	934	344	24,669	17,108	44,993	55,100
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	32	0	0	0	0	0	0	0
DISTRIBUTION									
SUBSTATIONS - GENERAL	D20	2,115,528	2,485	4,012	282	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	20,863	0	0	0	0	1,193	13,653	5,963
LINES - PRIMARY DEMAND	D20	246,161	289	467	34	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	137,327	573	91	103	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	14,796	0	0	0	0	1,372	0	0
LINE TRANS - PRIMARY DEMAND	D50	37,416	44	71	5	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	20,873	87	14	16	0	0	0	0
LINE TRANS - SECOND DIRECT	DA3688	14,555	0	0	0	0	803	0	0
LINE TRANS - SECOND DEMAND	D60	154,473	205	331	24	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	86,177	360	57	65	0	0	0	0
LINES - SECONDARY DEMAND	D30	43,425	83	134	10	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	24,226	105	17	19	0	0	0	0
SERVICES	CW369	45,316	0	0	0	0	3	0	0
METERS	CW370	83,542	1	34	38	16	45	274	37
STREET LIGHTS	DA373	3,407	0	3,395	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	2,080	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING									
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION									
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
MISCELLANEOUS									
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS		6,290,623	7,248	11,049	1,261	45,194	35,928	99,081	90,637





IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 12 - OTHER REVENUES \*\*\*

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL (43)	(M) SC JR SIMPLOT (44)	(N) SC MICRON (45)	(O) SC HOKU (46)
DEMAND - BASELOAD TOTAL		860,539							
DEMAND - Base-load Summer	D10BS	294,620	187	0	42	2,273	1,958	5,740	3,950
DEMAND - Peak	D10P	164,695	110	0	25	1,336	1,151	3,374	2,321
DEMAND - Base-load Non-Summer	D10BNS	565,919	562	442	121	9,416	6,142	15,561	22,137
ENERGY - POWER SUPPLY	E10	89,336,538	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	26,885	37,814	5,993	292,196	268,947	782,856	317,264
ENERGY - Non-Summer	E10NS	0	79,475	115,390	17,057	1,168,113	874,501	2,141,727	924,735
TRANSMISSION		0	0	0	0	0	0	0	0
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	27,040,404	23,553	13,898	5,118	367,292	254,506	669,341	819,699
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	1,078	0	0	0	0	0	0	0
DISTRIBUTION		290,376	341	551	40	0	0	0	0
SUBSTATIONS - GENERAL	D20	32,299	0	0	0	0	1,848	21,137	9,232
SUBSTATIONS - DIRECT	DA3602	1,441,614	1,694	2,734	199	0	0	0	0
LINE - PRIMARY DEMAND	D20	804,240	3,354	531	605	0	0	0	0
LINE - PRIMARY CUSTOMER	C20	40,941	0	0	0	0	3,795	0	0
LINE - SECONDARY DIRECT	DA3647	81,020	95	154	11	0	0	0	0
LINE TRANS - PRIMARY DEMAND	D50	45,199	189	30	34	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	31,518	0	0	0	0	1,738	0	0
LINE TRANS - SECOND DIRECT	DA3688	334,493	443	716	52	0	0	0	0
LINE TRANS - SECOND DEMAND	D60	186,605	779	123	141	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	167,018	320	517	38	0	0	0	0
LINE - SECONDARY DEMAND	D30	98,126	403	64	73	0	0	0	0
LINE - SECONDARY CUSTOMER	C30	129,468	2	53	58	0	6	0	0
SERVICES	CW369	7,377	0	0	0	0	69	424	58
METERS	CW370	4,504	0	0	0	0	0	0	0
STREET LIGHTS	DA373	0	7,351	0	0	0	0	0	0
INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0	0	0	0	0	0	0	0
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
MISCELLANEOUS		0	0	0	0	0	0	0	0
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
MISC. REVENUE	R02	3,455,502	827	1,048	926	0	0	0	0
FACILITIES CHARGE REVENUE	DA454	6,020,018	0	157,975	0	0	524,586	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS		130,666,748	139,220	339,392	30,533	1,840,652	1,939,247	3,640,160	2,099,396

IDAHO POWER COMPANY  
3CPI/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 13 - OPERATION & MAINTENANCE EXPENSES \*\*\*

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		106,144,271							
DEMAND - Base-load Summer	D10BS	36,340,296	13,951,852	296,957	732,265	6,596,633	0	3,295,981	9,721,384
DEMAND - Peak	D10P	33,136,207	13,376,281	284,706	702,056	6,324,495	0	3,160,008	7,617,433
DEMAND - Base-load Non-Summer	D10BNS	69,803,975	31,610,878	767,827	2,067,231	16,709,725	14,805	9,219,599	2,706,162
ENERGY - POWER SUPPLY	E10	334,466,295	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	31,157,877	962,130	2,577,075	21,141,839	41,519	12,787,015	34,282,928
ENERGY - Non-Summer	E10NS	0	94,586,457	2,768,342	7,156,105	56,130,579	121,879	36,608,637	7,756,834
TRANSMISSION		0	0	0	0	0	0	0	0
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	35,430,095	15,208,469	355,416	934,449	7,779,473	4,942	4,177,599	4,148,214
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	1,996	0	0	1,996	0	0	0	0
DISTRIBUTION		0	0	0	0	0	0	0	0
SUBSTATIONS - GENERAL	D20	13,052,758	5,064,889	131,200	299,567	2,742,122	6,756	1,193,233	3,573,100
SUBSTATIONS - DIRECT	DA3602	1,405,901	0	0	0	0	0	3,589	0
LINES - PRIMARY DEMAND	D20	24,405,428	9,470,090	245,312	560,116	5,127,089	12,633	2,231,050	6,680,813
LINES - PRIMARY CUSTOMER	C20	13,615,179	11,374,393	811,447	5,175	869,557	0	3,253	475,334
LINES - SECONDARY DIRECT	DA3647	857,026	0	0	194,066	0	19,789	563,723	0
LINE TRANS - PRIMARY DEMAND	D50	859,118	333,366	8,635	19,717	180,483	445	78,537	235,178
LINE TRANS - PRIMARY CUST	C50	479,281	400,401	28,565	182	30,610	0	115	16,733
LINE TRANS - SECOND DIRECT	DA3668	334,212	0	0	105,407	0	0	210,370	0
LINE TRANS - SECOND DEMAND	D60	3,546,903	1,553,286	40,236	0	840,946	2,072	1,728	1,095,788
LINE TRANS - SECOND CUSTOMER	C60	1,978,729	1,654,090	118,003	0	126,453	0	4	69,124
LINES - SECONDARY DEMAND	D30	3,350,725	2,123,374	55,004	0	1,149,591	2,833	2,363	0
LINES - SECONDARY CUSTOMER	C30	1,869,286	1,619,166	115,511	0	123,783	0	4	0
SERVICES	CW369	974,489	791,365	60,293	3,016	73,508	0	4,215	42,032
METERS	CW370	12,764,132	7,886,518	869,001	498,954	1,936,715	69	446,088	1,058,783
STREET LIGHTS	DA373	1,264,235	0	0	4,286	0	0	139	0
INSTALL ON CUST PREMISES	CWINSTAL	3,674,975	2,674,884	190,828	1,218	204,492	473,127	767	111,780
CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0
METER READING	CW902	5,318,265	3,998,861	349,145	184,107	340,672	0	115,957	320,378
CUSTOMER ACCOUNTS	CW903	23,516,622	19,557,328	1,395,233	73,212	1,485,134	0	46,111	817,277
UNCOLLECTIBLES	CW904	4,460,041	4,017,283	66,136	0	389,514	4,889	28,902	(26,683)
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0	0	0	0	0	0	0	0
CUSTOMER ASSIST	C10	9,932,356	8,297,619	591,951	3,775	634,342	0	2,373	346,756
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
MISCELLANEOUS		0	0	0	0	0	0	0	0
DEMAND	D99J	0	0	0	0	0	0	0	0
ENERGY	E99J	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	INTFUND	123,121	46,749	0	0	0	0	0	76,372
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS		637,003,646	280,755,477	10,511,879	16,123,977	130,947,757	705,756	74,181,361	81,125,721

IDAHO POWER COMPANY  
 3CPI/12CP CLASS COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING DECEMBER 31, 2011  
 ALLOCATION TO CLASSES

\*\*\* TABLE 13 - OPERATION & MAINTENANCE EXPENSES \*\*\*

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN (40)	(J) MUNICIPAL STLIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL (43)	(M) SC JR SIMPLOT (44)	(N) SC MICRON (45)	(O) SC HOKU (46)
DEMAND - BASE-LOAD TOTAL		106,144,271							
DEMAND - Base-load Summer	D10BS	36,340,296	23,076	0	5,142	280,361	241,474	707,995	487,176
DEMAND - Peak	D10P	33,138,207	22,124	0	4,930	268,795	231,512	678,788	467,078
DEMAND - Base-load Non-Summer	D10BNS	69,803,975	69,378	54,555	14,948	1,161,406	757,563	1,919,431	2,730,465
ENERGY - POWER SUPPLY	E10	334,486,295	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	100,660	141,582	22,440	1,094,016	1,006,970	2,931,104	1,187,873
ENERGY - Non-Summer	E10NS	0	287,565	432,034	63,862	4,373,550	3,274,234	8,018,873	3,462,315
TRANSMISSION		0	0	0	0	0	0	0	0
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	35,430,095	30,860	18,210	6,706	481,250	333,470	877,014	1,074,022
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	1,996	0	0	0	0	0	0	0
DISTRIBUTION		13,052,758	15,334	24,754	1,802	0	0	0	0
SUBSTATIONS - GENERAL	D20	1,405,901	0	0	0	0	80,423	920,029	401,860
SUBSTATIONS - DIRECT	DA3602	24,405,428	28,671	46,283	3,370	0	0	0	0
LINES - PRIMARY DEMAND	D20	13,615,179	56,786	8,987	10,247	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	857,026	0	0	0	0	79,449	0	0
LINES - SECONDARY DIRECT	DA3647	859,118	1,009	1,629	361	0	0	0	0
LINES TRANS - PRIMARY DEMAND	D50	479,281	1,999	316	0	0	18,435	0	0
LINES TRANS - PRIMARY CUST	C50	334,212	0	0	0	0	0	0	0
LINES TRANS - SECOND DIRECT	DA368	3,546,903	4,703	7,591	553	0	0	0	0
LINES TRANS - SECOND DEMAND	D60	1,978,729	8,258	1,307	1,490	0	0	0	0
LINES TRANS - SECOND CUSTOMER	C60	3,350,725	6,429	10,378	756	0	0	0	0
LINES - SECONDARY DEMAND	D30	8,084	8,084	1,279	1,459	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	974,489	0	0	0	0	61	0	0
SERVICES	CW369	12,764,132	168	5,233	5,761	2,489	6,849	41,803	5,702
METERS	CW370	1,264,235	0	1,259,811	0	0	0	0	0
STREET LIGHTS	DA373	3,674,975	13,354	2,114	2,410	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL								
CUSTOMER ACCOUNTING		5,318,265	0	1,652	3,419	1,018	1,018	1,018	1,018
METER READING	CW902	23,516,622	97,638	15,452	17,617	404	404	404	404
CUSTOMER ACCOUNTS	CW903	4,480,041	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		9,932,356	41,425	6,556	7,475	21	21	21	21
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
MISCELLANEOUS		0	0	0	0	0	0	0	0
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	INTFUND	123,121	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS		637,003,646	827,520	2,039,724	174,867	7,663,312	6,031,882	16,096,480	9,817,934

IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 14 - DEPRECIATION EXPENSE \*\*\*

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		17,559,281							
DEMAND - Base-load Summer	D10BS	6,011,719	2,308,033	49,125	121,138	1,091,271	0	545,249	1,608,193
DEMAND - Peak	D10P	5,747,675	2,320,056	49,381	121,769	1,096,956	0	548,089	1,321,210
DEMAND - Base-load Non-Summer	D10BNS	11,547,563	5,229,338	127,020	341,978	2,764,264	2,449	1,525,184	447,676
ENERGY - POWER SUPPLY	E10	20,512,923	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	1,910,808	59,004	158,043	1,296,558	2,546	784,185	2,102,457
ENERGY - Non-Summer	E10NS	0	5,800,670	169,773	438,860	3,442,300	7,474	2,245,085	475,701
TRANSMISSION		0	0	0	0	0	0	0	0
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	19,840,361	8,516,531	199,028	523,279	4,356,397	2,767	2,339,397	2,322,942
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	950	0	0	950	0	0	0	0
DISTRIBUTION		0	0	0	0	0	0	0	0
SUBSTATIONS - GENERAL	D20	4,817,138	1,869,204	48,420	110,556	1,011,984	2,493	440,364	1,318,657
SUBSTATIONS - DIRECT	DA3602	129,015	0	0	0	0	0	329	0
LINES - PRIMARY DEMAND	D20	9,291,947	3,605,574	93,398	213,254	1,952,051	4,810	849,434	2,543,605
LINES - PRIMARY CUSTOMER	C20	5,183,745	4,330,605	308,945	1,970	331,069	0	1,239	180,975
LINES - SECONDARY DIRECT	DA3647	446,056	0	0	101,006	0	10,289	293,401	0
LINE TRANS - PRIMARY DEMAND	D50	918,145	356,270	9,229	21,072	192,884	475	83,933	251,336
LINE TRANS - PRIMARY CUST	C50	512,210	427,910	30,527	195	32,713	0	122	17,882
LINE TRANS - SECOND DIRECT	DA368	357,174	0	0	112,649	0	0	224,823	0
LINE TRANS - SECOND DEMAND	D60	3,790,595	1,660,005	43,001	0	898,724	2,214	1,847	1,171,075
LINE TRANS - SECOND CUSTOMER	C60	2,114,678	1,767,735	126,110	0	135,141	0	4	73,873
LINES - SECONDARY DEMAND	D30	1,454,469	921,705	23,876	0	499,010	1,230	1,026	0
LINES - SECONDARY CUSTOMER	C30	811,412	702,841	50,141	0	53,731	0	2	0
SERVICES	CW369	1,913,553	1,553,961	118,393	5,922	144,343	0	8,276	82,537
METERS	CW370	15,039,100	9,292,143	1,023,884	587,883	2,281,898	81	525,595	1,247,492
STREET LIGHTS	DA373	183,935	0	0	624	0	0	20	0
INSTALL ON CUST PREMISES	CWINSTAL	34,926	25,421	1,814	12	1,943	4,496	7	1,062
CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0	0	0	0	0	0	0	0
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
MISCELLANEOUS		0	0	0	0	0	0	0	0
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS		110,659,289	52,598,813	2,531,068	2,861,159	21,583,236	41,337	10,417,613	15,166,674





IDAHO POWER COMPANY  
3CP12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011

\*\*\* TABLE 15 - AMORTIZATION OF LIMITED TERM PLANT \*\*\*

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL (43)	(M) SC JR SIMPLOT (44)	(N) SC MICRON (45)	(O) SC HOKU (46)
DEMAND - BASE-LOAD TOTAL		1,262,958							
DEMAND - Base-load Summer	D10BS	432,395	275	0	61	3,336	2,873	8,424	5,797
DEMAND - Peak	D10P	292,509	195	0	44	2,373	2,044	5,982	4,123
DEMAND - Base-load Non-Summer	D10BNS	830,563	825	649	178	13,819	9,014	22,838	32,488
ENERGY - POWER SUPPLY	E10	1,475,400	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	444	625	98	4,826	4,442	12,929	5,240
ENERGY - Non-Summer	E10NS	0	1,313	1,906	282	19,281	14,442	35,371	15,272
TRANSMISSION		0							
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	1,451,378	1,264	746	275	19,714	13,660	35,926	43,997
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3508	69	0	0	0	0	0	0	0
DISTRIBUTION									
SUBSTATIONS - GENERAL	D20	399,145	469	757	55	0	0	0	0
SUBSTATIONS - DIRECT	DA3602	44,398	0	0	0	0	2,540	29,054	12,691
LINES - PRIMARY DEMAND	D20	524,383	616	994	72	0	0	0	0
LINES - PRIMARY CUSTOMER	C20	292,540	1,220	193	220	0	0	0	0
LINES - SECONDARY DIRECT	DA3647	31,519	0	0	0	0	2,922	0	0
LINE TRANS - PRIMARY DEMAND	D50	79,705	94	151	11	0	0	0	0
LINE TRANS - PRIMARY CUST	C50	44,466	185	29	33	0	0	0	0
LINE TRANS - SECOND DIRECT	DA3688	31,007	0	0	0	0	1,710	0	0
LINE TRANS - SECOND DEMAND	D60	329,066	436	704	51	0	0	0	0
LINE TRANS - SECOND CUSTOMER	C60	183,578	766	121	138	0	0	0	0
LINES - SECONDARY DEMAND	D30	92,506	177	287	21	0	0	0	0
LINES - SECONDARY CUSTOMER	C30	51,607	223	35	40	0	0	0	0
SERVICES	CW369	96,534	0	0	0	0	6	0	0
METERS	CW370	177,964	2	73	80	35	95	583	79
STREET LIGHTS	DA373	7,257	0	7,232	0	0	0	0	0
INSTALL ON CUST PREMISES	CWINSTAL	4,431	16	3	3	0	0	0	0
CUSTOMER ACCOUNTING									
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION									
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
MISCELLANEOUS									
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	0	0	0	0	0	0	0	0
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS		6,872,419	8,522	14,505	1,664	63,394	53,749	151,117	119,687



IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 16 - TAXES OTHER THAN INCOME \*\*\*

FUNCTION	ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL		3,539,436							
DEMAND - Base-load Summer	D10BS	1,211,786	465,232	9,902	24,418	219,968	0	109,906	324,165
DEMAND - Peak	D10P	1,018,224	411,007	8,748	21,572	194,330	0	97,096	234,058
DEMAND - Base-load Non-Summer	D10BNS	2,327,650	1,054,081	25,604	68,933	557,194	494	307,432	90,238
ENERGY - POWER SUPPLY	E10	4,134,804	0	0	0	0	0	0	0
ENERGY - Summer	E10S	0	385,163	11,894	31,857	281,348	513	158,069	423,794
ENERGY - Non-Summer	E10NS	0	1,169,245	34,221	88,461	693,867	1,507	452,543	95,887
TRANSMISSION		0	0	0	0	0	0	0	0
DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	D13	5,830,915	2,502,937	58,493	153,787	1,280,308	813	687,529	682,693
DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0
DEMAND - DIRECT	DA3509	278	0	0	278	0	0	0	0
DISTRIBUTION		0	0	0	0	0	0	0	0
SUBSTATIONS - GENERAL	D20	1,427,059	553,745	14,344	32,752	299,796	739	130,456	390,647
SUBSTATIONS - DIRECT	DA3602	34,319	0	0	0	0	0	88	0
LINES - PRIMARY DEMAND	D20	2,059,294	799,072	20,699	47,262	432,616	1,066	188,253	563,717
LINES - PRIMARY CUSTOMER	C20	1,148,829	959,755	68,469	437	73,372	0	275	40,108
LINES - SECONDARY DIRECT	DA3647	123,779	0	0	28,029	0	2,858	81,418	0
LINES - PRIMARY DEMAND	D50	313,009	121,458	3,146	7,184	65,757	162	28,614	85,884
LINES - PRIMARY CUST	C50	174,620	145,881	10,407	66	11,152	0	42	6,096
LINES - SECOND DIRECT	DA368	121,766	0	0	38,404	0	0	76,646	0
LINES - SECOND DEMAND	D60	1,292,271	565,921	14,660	0	306,388	755	630	399,237
LINES - SECOND CUSTOMER	C60	720,926	602,647	42,993	0	46,072	0	2	25,185
LINES - SECONDARY DEMAND	D30	363,279	230,212	5,963	0	124,636	307	256	0
LINES - SECONDARY CUSTOMER	C30	202,664	175,547	12,523	0	13,420	0	0	0
SERVICES	CW369	-379,096	307,857	23,455	1,173	28,596	0	1,640	16,351
METERS	CW370	698,880	431,814	47,581	27,319	106,042	4	24,425	57,972
STREET LIGHTS	DA373	28,501	0	0	97	0	0	3	0
INSTALL ON CUST PREMISES	CWINSTAL	17,400	12,665	904	6	968	2,240	4	529
CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0
METER READING	CW902	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
CONSUMER INFORMATION		0	0	0	0	0	0	0	0
CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0
SALES EXPENSE	C10	0	0	0	0	0	0	0	0
ADVERTISING	C10	0	0	0	0	0	0	0	0
MISC	C10	0	0	0	0	0	0	0	0
MISCELLANEOUS		0	0	0	0	0	0	0	0
DEMAND	D99U	0	0	0	0	0	0	0	0
ENERGY	E99U	1,942,391	720,999	21,432	57,851	444,642	944	293,639	241,707
CUSTOMER	C10	0	0	0	0	0	0	0	0
REVENUE	R02	0	0	0	0	0	0	0	0
OTHER	R01	0	0	0	0	0	0	0	0
SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0
TOTALS		25,571,740	11,615,238	435,438	629,885	5,160,475	12,402	2,638,964	3,678,070

IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011

\*\*\* TABLE 16 - TAXES OTHER THAN INCOME \*\*\*

968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028
																											ALLOCATION FACTOR		TOTALS		(I) UNMETERED GEN SERVICE		(J) MUNICIPAL ST LIGHT		(K) TRAFFIC CONTROL		(L) SC		(M) JR SIMPLOT SC		(N) MICRON SC		(O) HOKU SC																	
																											FUNCTION				(40)		(41)		(42)																									
																											DEMAND - BASE-LOAD TOTAL		3,539,436																															
																											DEMAND - Base-load Summer		1,211,786		769		0		171		9,349		8,052		23,608		16,245																	
																											DEMAND - Peak		1,018,224		680		0		151		8,259		7,114		20,857		14,352																	
																											DEMAND - Base-load Non-Summer		2,327,650		2,313		1,819		498		38,728		25,261		64,004		91,049																	
																											ENERGY - POWER SUPPLY		4,134,804		0		0		0		0		0		0		0																	
																											ENERGY - Summer		1,244		1,244		1,750		277		13,524		12,448		36,233		14,684																	
																											ENERGY - Non-Summer		3,678		3,678		5,341		769		54,064		40,475		99,127		42,800																	
																											TRANSMISSION		0		0		0		0		0		0		0		0																	
																											DEMAND - POWER SUPPLY		5,830,915		5,079		2,997		1,104		79,202		54,881		144,335		176,757																	
																											DEMAND - TRANSMISSION		0		0		0		0		0		0		0		0																	
																											DEMAND - SUBTRANSMISSION		278		278		0		0		0		0		0		0																	
																											DEMAND - DIRECT		0		0		0		0		0		0		0		0																	
																											DISTRIBUTION		1,427,059		1,676		2,706		197		0		0		0		0																	
																											SUBSTATIONS - GENERAL		34,319		0		0		0		0		1,963		22,458		9,810																	
																											SUBSTATIONS - DIRECT		2,059,294		2,419		3,905		284		0		0		0		0																	
																											LINES - PRIMARY DEMAND		1,148,829		4,791		758		865		0		0		0		0																	
																											LINES - PRIMARY CUSTOMER		123,779		0		0		0		0		11,475		0		0																	
																											LINES - SECONDARY DIRECT		313,009		368		594		43		0		0		0		0																	
																											LINE TRANS - PRIMARY DEMAND		174,620		728		115		131		0		0		0		0																	
																											LINE TRANS - PRIMARY CUST		121,766		0		0		0		0		6,716		0		0																	
																											LINE TRANS - SECOND DIRECT		1,292,271		1,713		2,766		201		0		0		0		0																	
																											LINE TRANS - SECOND DEMAND		720,926		3,009		476		543		0		0		0		0																	
																											LINE TRANS - SECOND CUSTOMER		363,279		697		1,125		82		0		0		0		0																	
																											LINES - SECONDARY DEMAND		202,664		876		139		158		0		0		0		0																	
																											LINES - SECONDARY CUSTOMER		379,096		0		0		0		0		24		0		0																	
																											SERVICES		696,880		9		287		315		136		375		2,289		312																	
																											METERS		28,501		0		28,401		0		0		0		0		0																	
																											STREET LIGHTS		17,400		63		10		11		0		0		0		0																	
																											INSTALL ON CUST PREMISES		0		0		0		0		0		0		0		0																	
																											CUSTOMER ACCOUNTING		0		0		0		0		0		0		0		0																	
																											METER READING		0		0		0		0		0		0		0		0																	
																											CUSTOMER ACCOUNTS		0		0		0		0		0		0		0		0																	
																											UNCOLLECTIBLES		0		0		0		0		0		0		0		0																	
																											MISC		0		0		0		0		0		0		0		0																	
																											CONSUMER INFORMATION		0		0		0		0		0		0		0		0																	
																											CUSTOMER ASSIST		0		0		0		0		0		0		0		0																	
																											SALES EXPENSE		0		0		0		0		0		0		0		0																	
																											ADVERTISING		0		0		0		0		0		0		0		0																	
																											MISC		0		0		0		0		0		0		0		0																	
																											MISCELLANEOUS		0		0		0		0		0		0		0		0																	
																											DEMAND		1,942,391		2,302		3,312		500		33,829		26,010		66,860		28,361																	
																											ENERGY		0		0		0		0		0		0		0		0																	
																											CUSTOMER		0		0		0		0		0		0		0		0																	
																											REVENUE		0		0		0		0		0		0		0		0																	
																											OTHER		0		0		0		0		0		0		0		0																	
																											SUBSTATION CIAC		0		0		0		0		0		0		0		0																	
																											TOTALS		25,571,740		32,418		56,501		6,324		237,091		194,794		479,771		394,370																	

IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	TOTALS	RESIDENTIAL	GEN SRV	GEN SRV	GEN SRV	AREA	LG POWER	IRRIGATION
	ALLOCATION	(1)	(7)	(9-P)	(9-S)	(15)	(19-F)	(24-S)
	FACTOR							
1029		0	0	0	0	0	0	0
1030		0	0	0	0	0	0	0
1031		0	0	0	0	0	0	0
1032		0	0	0	0	0	0	0
1033		0	0	0	0	0	0	0
1034		0	0	0	0	0	0	0
1035		0	0	0	0	0	0	0
1036		0	0	0	0	0	0	0
1037	DEMAND - BASE-LOAD TOTAL	0	0	0	0	0	0	0
1038	DEMAND - Base-load Summer	0	0	0	0	0	0	0
1039	DEMAND - Peak	0	0	0	0	0	0	0
1040	DEMAND - Base-load Non-Summer	0	0	0	0	0	0	0
1041	ENERGY - POWER SUPPLY	0	0	0	0	0	0	0
1042	ENERGY - Summer	0	0	0	0	0	0	0
1043	ENERGY - Non-Summer	0	0	0	0	0	0	0
1044		0	0	0	0	0	0	0
1045	TRANSMISSION	0	0	0	0	0	0	0
1046	DEMAND - POWER SUPPLY	0	0	0	0	0	0	0
1047	DEMAND - TRANSMISSION	0	0	0	0	0	0	0
1048	DEMAND - SUBTRANSMISSION	0	0	0	0	0	0	0
1049	DEMAND - DIRECT	0	0	0	0	0	0	0
1050		0	0	0	0	0	0	0
1051	DISTRIBUTION	0	0	0	0	0	0	0
1052	SUBSTATIONS - GENERAL	0	0	0	0	0	0	0
1053	SUBSTATIONS - DIRECT	0	0	0	0	0	0	0
1054	LINES - PRIMARY DEMAND	0	0	0	0	0	0	0
1055	LINES - PRIMARY CUSTOMER	0	0	0	0	0	0	0
1056	LINES - SECONDARY DIRECT	0	0	0	0	0	0	0
1057	LINE TRANS - PRIMARY DEMAND	0	0	0	0	0	0	0
1058	LINE TRANS - PRIMARY CUST	0	0	0	0	0	0	0
1059	LINE TRANS - SECOND DIRECT	0	0	0	0	0	0	0
1060	LINE TRANS - SECOND DEMAND	0	0	0	0	0	0	0
1061	LINE TRANS - SECOND CUSTOMER	0	0	0	0	0	0	0
1062	LINES - SECONDARY DEMAND	0	0	0	0	0	0	0
1063	LINES - SECONDARY CUSTOMER	0	0	0	0	0	0	0
1064	SERVICES	0	0	0	0	0	0	0
1065	METERS	0	0	0	0	0	0	0
1066	STREET LIGHTS	0	0	0	0	0	0	0
1067	INSTALL ON CUST PREMISES	0	0	0	0	0	0	0
1068		0	0	0	0	0	0	0
1069	CUSTOMER ACCOUNTING	0	0	0	0	0	0	0
1070	METER READING	0	0	0	0	0	0	0
1071	CUSTOMER ACCOUNTS	0	0	0	0	0	0	0
1072	UNCOLLECTIBLES	0	0	0	0	0	0	0
1073	MISC	0	0	0	0	0	0	0
1074		0	0	0	0	0	0	0
1075	CONSUMER INFORMATION	0	0	0	0	0	0	0
1076	CUSTOMER ASSIST	0	0	0	0	0	0	0
1077	SALES EXPENSE	0	0	0	0	0	0	0
1078	ADVERTISING	0	0	0	0	0	0	0
1079	MISC	0	0	0	0	0	0	0
1080		0	0	0	0	0	0	0
1081	MISCELLANEOUS	0	0	0	0	0	0	0
1082	DEMAND	0	0	0	0	0	0	0
1083	ENERGY	0	0	0	0	0	0	0
1084	CUSTOMER	0	0	0	0	0	0	0
1085	REVENUE	0	0	0	0	0	0	0
1086	OTHER	0	0	0	0	0	0	0
1087	SUBSTATION CIAC	0	0	0	0	0	0	0
1088		0	0	0	0	0	0	0
1089	TOTALS	0	0	0	0	0	0	0



IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 18 - PROVISIONS FOR DEFERRED INCOME TAXES \*\*\*

1090  
1091  
1092  
1093  
1094  
1095  
1096  
1097  
1098  
1099  
1100  
1101  
1102  
1103  
1104  
1105  
1106  
1107  
1108  
1109  
1110  
1111  
1112  
1113  
1114  
1115  
1116  
1117  
1118  
1119  
1120  
1121  
1122  
1123  
1124  
1125  
1126  
1127  
1128  
1129  
1130  
1131  
1132  
1133  
1134  
1135  
1136  
1137  
1138  
1139  
1140  
1141  
1142  
1143  
1144  
1145  
1146  
1147  
1148  
1149  
1150

FUNCTION	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-F)	(H) IRRIGATION SECONDARY (24-S)
DEMAND - BASE-LOAD TOTAL	9,286,289	1,221,926	26,008	64,133	577,744	0	288,667	851,415
DEMAND - Base-load Summer	3,182,743	869,092	18,498	45,614	410,919	0	205,314	494,924
DEMAND - Peak	2,153,075	2,768,533	67,248	181,052	1,463,465	1,297	807,468	237,010
DEMAND - Base-load Non-Summer	6,113,547	0	0	0	0	0	0	0
ENERGY - POWER SUPPLY	10,860,016	1,011,626	31,238	83,672	686,428	1,348	415,166	1,113,089
ENERGY - Summer	0	3,071,009	89,882	232,343	1,822,433	3,957	1,188,600	251,847
ENERGY - Non-Summer	0	0	0	0	0	0	0	0
TRANSMISSION	0	0	0	0	0	0	0	0
DEMAND - POWER SUPPLY	0	4,585,791	107,168	281,763	2,345,735	1,490	1,259,666	1,250,806
DEMAND - TRANSMISSION	10,683,192	0	0	0	0	0	0	0
DEMAND - SUBTRANSMISSION	0	0	0	509	0	0	0	0
DEMAND - DIRECT	509	0	0	0	0	0	0	0
DISTRIBUTION	0	1,031,405	26,717	61,003	558,401	1,376	242,988	727,620
SUBSTATIONS - GENERAL	2,658,040	0	0	0	0	0	122	0
SUBSTATIONS - DIRECT	47,603	(453,976)	(11,760)	(26,851)	(245,782)	(606)	(106,952)	(320,264)
LINES - PRIMARY DEMAND	(1,169,944)	(545,264)	(38,899)	(248)	(41,685)	0	(156)	(22,787)
LINES - SECONDARY DEMAND	232,005	0	0	52,536	0	5,357	152,605	0
LINE TRANS - PRIMARY DEMAND	586,688	227,654	5,897	13,465	123,251	304	53,633	160,602
LINE TRANS - PRIMARY CUST	327,299	273,432	19,507	124	20,904	0	78	11,427
LINE TRANS - SECOND DIRECT	228,232	0	0	71,982	0	0	143,661	0
LINE TRANS - SECOND DEMAND	2,422,166	1,060,733	27,477	0	574,279	1,415	1,180	748,309
LINE TRANS - SECOND CUSTOMER	1,351,266	1,129,571	80,583	0	86,354	0	3	47,205
LINES - SECONDARY DEMAND	(972,728)	(616,424)	(15,968)	0	(333,731)	(822)	(686)	0
LINES - SECONDARY DEMAND	(542,661)	(470,050)	(33,533)	0	(35,935)	0	(1)	0
SERVICES	(1,350,702)	(1,096,880)	(83,569)	(4,180)	(101,886)	0	(5,842)	(58,260)
METERS	1,308,945	809,370	89,183	51,206	198,759	7	45,781	108,660
STREET LIGHTS	24,797	0	0	84	0	0	3	0
INSTALL ON CUST PREMISES	34,364	25,012	1,784	11	1,912	4,424	7	1,045
CUSTOMER ACCOUNTING	0	0	0	0	0	0	0	0
METER READING	0	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	0	0	0	0	0	0	0	0
UNCOLLECTIBLES	0	0	0	0	0	0	0	0
MISC	0	0	0	0	0	0	0	0
CONSUMER INFORMATION	0	0	0	0	0	0	0	0
CUSTOMER ASSIST	0	0	0	0	0	0	0	0
SALES EXPENSE	0	0	0	0	0	0	0	0
ADVERTISING	0	0	0	0	0	0	0	0
MISC	0	0	0	0	0	0	0	0
MISCELLANEOUS	0	0	0	0	0	0	0	0
DEMAND	0	0	0	0	0	0	0	0
ENERGY	0	0	0	0	0	0	0	0
CUSTOMER	0	0	0	0	0	0	0	0
REVENUE	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
SUBSTATION CIAC	0	0	0	0	0	0	0	0
TOTALS	37,526,769	14,902,559	407,462	1,108,219	8,111,566	19,547	4,691,304	5,602,648



IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 19 - INVESTMENT TAX CREDIT ADJUSTMENT \*\*\*

ALLOCATION FACTOR	(A) TOTALS	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
1151								
1152								
1153								
1154								
1155								
1156								
1157								
1158								
1159								
1160								
1161								
1162								
1163								
1164								
1165								
1166								
1167								
1168								
1169								
1170								
1171								
1172								
1173								
1174								
1175								
1176								
1177								
1178								
1179								
1180								
1181								
1182								
1183								
1184								
1185								
1186								
1187								
1188								
1189								
1190								
1191								
1192								
1193								
1194								
1195								
1196								
1197								
1198								
1199								
1200								
1201								
1202								
1203								
1204								
1205								
1206								
1207								
1208								
1209								
1210								
1211								
1212								
TOTALS	(447,832)	(203,369)	(7,491)	(11,021)	(90,693)	(209)	(46,208)	(64,152)

IDAHO POWER COMPANY  
3CP12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011

\*\*\* TABLE 19 - INVESTMENT TAX CREDIT ADJUSTMENT \*\*\*

FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN SERVICE	(J) MUNICIPAL ST LIGHT	(K) TRAFFIC CONTROL	(L) SC	(M) JR SIMPLOT	(N) MICRON	(O) SC HOKU
1151		(83,219)							
1152	DEMAND - BASE-LOAD TOTAL	(28,491)	(18)	0	(4)	(220)	(189)	(555)	(382)
1153	DEMAND - Base-load Summer	(19,274)	(13)	0	(3)	(156)	(135)	(395)	(272)
1154	DEMAND - Peak	(54,727)	(94)	(43)	(12)	(911)	(594)	(1,505)	(2,141)
1155	DEMAND - Base-load Non-Summer	(97,217)	0	0	0	0	0	0	0
1156	ENERGY - POWER SUPPLY	0	(29)	(41)	(7)	(318)	(293)	(852)	(345)
1157	ENERGY - Summer	0	(86)	(126)	(19)	(1,271)	(952)	(2,331)	(1,006)
1158	ENERGY - Non-Summer	0	0	0	0	0	0	0	0
1159	TRANSMISSION	0	0	0	0	0	0	0	0
1160	DEMAND - POWER SUPPLY	(95,634)	(83)	(49)	(18)	(1,299)	(900)	(2,367)	(2,899)
1161	DEMAND - TRANSMISSION	0	0	0	0	0	0	0	0
1162	DEMAND - SUBTRANSMISSION	(5)	0	0	0	0	0	0	0
1163	DEMAND - DIRECT	0	0	0	0	0	0	0	0
1164		(23,794)	(28)	(45)	(3)	0	0	0	0
1165	DISTRIBUTION	(426)	0	0	0	0	(24)	(279)	(122)
1166	SUBSTATIONS - GENERAL	(34,553)	(41)	(66)	(5)	0	0	0	0
1167	SUBSTATIONS - DIRECT	(19,276)	(80)	(13)	(15)	0	0	0	0
1168	LINES - PRIMARY CUSTOMER	(2,077)	0	0	0	0	(193)	0	0
1169	LINES - SECONDARY DIRECT	(5,252)	(6)	(10)	(1)	0	0	0	0
1170	LINES - PRIMARY DEMAND	(2,930)	(12)	(2)	(2)	0	0	0	0
1171	LINES - SECONDARY DEMAND	(2,043)	0	0	0	0	(113)	0	0
1172	LINES - PRIMARY CUST	(21,683)	(29)	(46)	(3)	0	0	0	0
1173	LINES - SECOND CUST	(12,096)	(50)	(8)	(9)	0	0	0	0
1174	LINES - SECOND DEMAND	(6,095)	(12)	(19)	(1)	0	0	0	0
1175	LINES - SECOND CUSTOMER	(3,400)	(15)	(2)	(3)	0	0	0	0
1176	LINES - SECONDARY DEMAND	(6,361)	0	0	0	0	(0)	0	0
1177	SERVICES	(11,726)	(0)	(5)	(5)	(2)	(6)	(38)	(5)
1178	METERS	(478)	(0)	(477)	0	0	0	0	0
1179	STREET LIGHTS	(292)	(1)	(0)	(0)	0	0	0	0
1180	INSTALL ON CUST PREMISES	0	0	0	0	0	0	0	0
1181	CUSTOMER ACCOUNTING	0	0	0	0	0	0	0	0
1182	METER READING	0	0	0	0	0	0	0	0
1183	CUSTOMER ACCOUNTS	0	0	0	0	0	0	0	0
1184	UNCOLLECTIBLES	0	0	0	0	0	0	0	0
1185	MISC	0	0	0	0	0	0	0	0
1186	CONSUMER INFORMATION	0	0	0	0	0	0	0	0
1187	CUSTOMER ASSIST	0	0	0	0	0	0	0	0
1188	SALES EXPENSE	0	0	0	0	0	0	0	0
1189	ADVERTISING	0	0	0	0	0	0	0	0
1190	MISC	0	0	0	0	0	0	0	0
1191	MISCELLANEOUS	0	0	0	0	0	0	0	0
1192	DEMAND	0	0	0	0	0	0	0	0
1193	ENERGY	0	0	0	0	0	0	0	0
1194	CUSTOMER	0	0	0	0	0	0	0	0
1195	REVENUE	0	0	0	0	0	0	0	0
1196	OTHER	0	0	0	0	0	0	0	0
1197	SUBSTATION CIAC	0	0	0	0	0	0	0	0
1198	TOTALS	(447,832)	(559)	(951)	(109)	(4,177)	(3,399)	(8,322)	(7,172)





IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 20 - CONSTRUCTION WORK IN PROGRESS \*\*\*

1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	1222	1223	1224	1225	1226	1227	1228	1229	1230	1231	1232	1233	1234	1235	1236	1237	1238	1239	1240	1241	1242	1243	1244	1245	1246	1247	1248	1249	1250	1251	1252	1253	1254	1255	1256	1257	1258	1259	1260	1261	1262	1263	1264	1265	1266	1267	1268	1269	1270	1271	1272
		FUNCTION	ALLOCATION FACTOR	TOTALS	(I) UNMETERED GEN (40)	(J) MUNICIPAL ST (41)	(K) TRAFFIC CONTROL (42)	(L) SC (43)	(M) JR SIMPLOT (44)	(N) MICRON (45)	(O) SC HOKU (46)																																																	
		DEMAND - BASE-LOAD TOTAL		3,007,145																																																								
		DEMAND - Base-load Summer	D10BS	1,029,547	654	0	146	7,943	6,841	20,058	13,802																																																	
		DEMAND - Peak	D10P	0	0	0	0	0	0	0	0																																																	
		DEMAND - Base-load Non-Summer	D10BNS	1,977,598	1,966	1,546	423	32,904	21,462	54,379	77,356																																																	
		ENERGY - POWER SUPPLY	E10	3,512,977	0	0	0	0	0	0	0																																																	
		ENERGY - Summer	E10S	0	1,057	1,487	236	11,490	10,576	30,784	12,476																																																	
		ENERGY - Non-Summer	E10NS	0	3,125	4,537	671	45,934	34,388	84,219	36,363																																																	
		TRANSMISSION		0	0	0	0	0	0	0	0																																																	
		DEMAND - POWER SUPPLY	D11	0	0	0	0	0	0	0	0																																																	
		DEMAND - TRANSMISSION	D13	0	0	0	0	0	0	0	0																																																	
		DEMAND - SUBTRANSMISSION	D15	0	0	0	0	0	0	0	0																																																	
		DEMAND - DIRECT	DA3509	0	0	0	0	0	0	0	0																																																	
		DISTRIBUTION		0	0	0	0	0	0	0	0																																																	
		SUBSTATIONS - GENERAL	D20	0	0	0	0	0	0	0	0																																																	
		SUBSTATIONS - DIRECT	DA3602	0	0	0	0	0	0	0	0																																																	
		LINES - PRIMARY DEMAND	D20	0	0	0	0	0	0	0	0																																																	
		LINES - PRIMARY CUSTOMER	C20	0	0	0	0	0	0	0	0																																																	
		LINES - SECONDARY DIRECT	DA3647	0	0	0	0	0	0	0	0																																																	
		LINES TRANS - PRIMARY DEMAND	D50	0	0	0	0	0	0	0	0																																																	
		LINES TRANS - PRIMARY CUST	C50	0	0	0	0	0	0	0	0																																																	
		LINES TRANS - SECOND DIRECT	DA368	0	0	0	0	0	0	0	0																																																	
		LINES TRANS - SECOND DEMAND	D60	0	0	0	0	0	0	0	0																																																	
		LINES TRANS - SECOND CUSTOMER	C60	0	0	0	0	0	0	0	0																																																	
		LINES - SECONDARY DEMAND	D30	0	0	0	0	0	0	0	0																																																	
		LINES - SECONDARY CUSTOMER	C30	0	0	0	0	0	0	0	0																																																	
		SERVICES	CW369	0	0	0	0	0	0	0	0																																																	
		METERS	CW370	0	0	0	0	0	0	0	0																																																	
		STREET LIGHTS	DA373	0	0	0	0	0	0	0	0																																																	
		INSTALL ON CUST PREMISES	CWINSTAL	0	0	0	0	0	0	0	0																																																	
		CUSTOMER ACCOUNTING		0	0	0	0	0	0	0	0																																																	
		METER READING	CW902	0	0	0	0	0	0	0	0																																																	
		CUSTOMER ACCOUNTS	CW903	0	0	0	0	0	0	0	0																																																	
		UNCOLLECTIBLES	CW904	0	0	0	0	0	0	0	0																																																	
		MISC	C10	0	0	0	0	0	0	0	0																																																	
		CONSUMER INFORMATION		0	0	0	0	0	0	0	0																																																	
		CUSTOMER ASSIST	C10	0	0	0	0	0	0	0	0																																																	
		SALES EXPENSE	C10	0	0	0	0	0	0	0	0																																																	
		ADVERTISING	C10	0	0	0	0	0	0	0	0																																																	
		MISC	C10	0	0	0	0	0	0	0	0																																																	
		MISCELLANEOUS		0	0	0	0	0	0	0	0																																																	
		DEMAND	D99U	0	0	0	0	0	0	0	0																																																	
		ENERGY	E99U	0	0	0	0	0	0	0	0																																																	
		CUSTOMER	C10	0	0	0	0	0	0	0	0																																																	
		REVENUE	R02	0	0	0	0	0	0	0	0																																																	
		OTHER	R01	0	0	0	0	0	0	0	0																																																	
		SUBSTATION CIAC	CIAC	0	0	0	0	0	0	0	0																																																	
		TOTALS	PAGE 3J	6,520,122	6,802	7,570	1,476	98,270	73,267	189,440	139,987																																																	

IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	TOTALS	RESIDENTIAL	GEN SRV	GEN SRV	GEN SRV	AREA	LG POWER	IRRIGATION
	ALLOCATION	(1)	(7)	(9-P)	(9-S)	(15)	(19-P)	(24-S)
	FACTOR					LIGHTING	PRIMARY	SECONDARY
1273								
1274								
1275								
1276								
1277								
1278	FUNCTION							
1279	PRODUCTION							
1280	DEMAND - Base-load Summer	182,653	1,493	3,680	33,156	0	16,566	48,861
1281	DEMAND - Peak	222,677	1,913	4,718	42,498	0	21,234	51,186
1282	DEMAND - Base-load Non-Summer	350,847	3,859	10,390	83,986	74	46,339	13,602
1283	ENERGY - POWER SUPPLY	0	0	0	0	0	0	0
1284	ENERGY - Summer	282,423	2,307	6,180	50,698	100	30,663	82,210
1285	ENERGY - Non-Summer	539,668	6,638	17,160	134,600	292	87,787	18,601
1286	TRANSMISSION	0	0	0	0	0	0	0
1287	DEMAND - POWER SUPPLY	0	0	0	0	0	0	0
1288	DEMAND - TRANSMISSION	931,935	9,349	24,579	204,627	130	109,885	109,113
1289	DEMAND - SUBTRANSMISSION	0	0	0	0	0	0	0
1290	DEMAND - DIRECT	46	0	46	0	0	0	0
1291	DISTRIBUTION	0	0	0	0	0	0	0
1292	SUBSTATIONS - GENERAL	293,070	2,946	6,726	61,588	152	26,791	80,226
1293	SUBSTATIONS - DIRECT	42,850	0	0	0	0	109	0
1294	LINES - PRIMARY DEMAND	279,627	2,811	6,418	58,744	145	25,562	76,546
1295	LINES - PRIMARY CUSTOMER	155,997	9,297	59	9,963	0	37	5,446
1296	LINES - SECONDARY DIRECT	19,031	0	4,309	0	439	12,518	0
1297	LINES - SECONDARY CUSTOMER	48,948	492	1,123	10,283	25	4,475	13,399
1298	LINE TRANS - PRIMARY DEMAND	27,307	1,627	10	1,744	0	7	953
1299	LINE TRANS - PRIMARY CUSTOMER	19,041	0	6,006	0	0	11,986	0
1300	LINE TRANS - SECOND DIRECT	202,082	2,292	0	47,912	118	98	62,432
1301	LINE TRANS - SECOND DEMAND	112,737	6,723	0	7,205	0	0	3,938
1302	LINE TRANS - SECOND CUSTOMER	53,427	877	0	18,330	45	38	0
1303	LINES - SECONDARY DEMAND	29,806	1,842	0	1,974	0	0	0
1304	LINES - SECONDARY CUSTOMER	28,695	89	89	2,165	0	124	1,238
1305	SERVICES	102,490	6,978	4,006	15,551	1	3,582	8,502
1306	METERS	1,550	0	5	0	0	0	0
1307	STREET LIGHTS	809	0	0	0	808	1	0
1308	INSTALL ON CUST PREMISES	0	0	0	0	0	0	0
1309	CUSTOMER ACCOUNTING	0	0	0	0	0	0	0
1310	METER READING	69	52	5	4	0	1	4
1311	CUSTOMER ACCOUNTS	216	180	13	14	0	0	8
1312	UNCOLLECTIBLES	0	0	0	0	0	0	0
1313	MISC	0	0	0	0	0	0	0
1314	CONSUMER INFORMATION	0	0	0	0	0	0	0
1315	CUSTOMER ASSIST	96	80	6	6	0	0	3
1316	SALES EXPENSE	0	0	0	0	0	0	0
1317	ADVERTISING	0	0	0	0	0	0	0
1318	MISC	0	0	0	0	0	0	0
1319	MISCELLANEOUS	0	0	0	0	0	0	0
1320	DEMAND	0	0	0	0	0	0	0
1321	ENERGY	0	0	0	0	0	0	0
1322	CUSTOMER	0	0	0	0	0	0	0
1323	REVENUE	0	0	0	0	0	0	0
1324	OTHER	0	0	0	0	0	0	0
1325	INTFUNDED	0	0	0	0	0	0	0
1326	CIAC	(50,498)	(257)	(636)	(156)	(559)	(13,354)	(192)
1327	TOTALS	3,857,598	1,743,907	62,607	95,354	784,469	384,451	576,075
1328								
1329								
1330								
1331								
1332								
1333								

1273  
1274  
1275  
1276  
1277  
1278  
1279  
1280  
1281  
1282  
1283  
1284  
1285  
1286  
1287  
1288  
1289  
1290  
1291  
1292  
1293  
1294  
1295  
1296  
1297  
1298  
1299  
1300  
1301  
1302  
1303  
1304  
1305  
1306  
1307  
1308  
1309  
1310  
1311  
1312  
1313  
1314  
1315  
1316  
1317  
1318  
1319  
1320  
1321  
1322  
1323  
1324  
1325  
1326  
1327  
1328  
1329  
1330  
1331  
1332

\*\*\* TABLE 21 - STATE INCOME TAXES \*\*\*

FUNCTION	(A) ALLOCATION TOTALS FACTOR	(I) UNMETERED 3EN SERVICI (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) DOE/INL SC (43)	(M) JR SIMPLOT SC (44)	(N) MICRON SC (45)	(O) HOKU SC (46)
PRODUCTION								
DEMAND - Base-load Summer	182,653	116	0	26	1,409	1,214	3,559	2,449
DEMAND - Peak	222,677	149	0	33	1,806	1,556	4,561	3,139
DEMAND - Base-load Non-Summer	350,847	349	274	75	5,837	3,808	9,647	13,724
ENERGY - POWER SUPPLY	0	0	0	0	0	0	0	0
ENERGY - Summer	262,423	241	340	54	2,623	2,415	7,029	2,848
ENERGY - Non-Summer	539,668	714	1,036	153	10,488	7,852	19,229	8,303
TRANSMISSION								
DEMAND - POWER SUPPLY	0	0	0	0	0	0	0	0
DEMAND - TRANSMISSION	931,935	812	479	176	12,659	8,771	23,069	28,251
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0	0	0
DEMAND - DIRECT	46	0	0	0	0	0	0	0
DISTRIBUTION								
SUBSTATIONS - GENERAL	293,070	344	556	40	0	0	0	0
SUBSTATIONS - DIRECT	42,850	0	0	0	0	2,451	28,041	12,248
LINES - PRIMARY DEMAND	279,627	329	530	39	0	0	0	0
LINES - PRIMARY CUSTOMER	155,997	651	103	117	0	0	0	0
LINES - SECONDARY DIRECT	19,031	0	0	0	0	1,764	0	0
LINE TRANS - PRIMARY DEMAND	48,948	58	93	7	0	0	0	0
LINE TRANS - PRIMARY CUST	27,307	114	18	21	0	0	0	0
LINE TRANS - SECOND DIRECT	19,041	0	0	0	0	1,050	0	0
LINE TRANS - SECOND DEMAND	202,082	268	433	31	0	0	0	0
LINE TRANS - SECOND CUSTOMER	112,737	470	74	85	0	0	0	0
LINES - SECONDARY DEMAND	53,427	103	165	12	0	0	0	0
LINES - SECONDARY CUSTOMER	29,806	129	20	23	0	0	0	0
SERVICES	28,695	0	0	0	0	2	0	0
METERS	102,490	1	42	46	20	55	336	46
STREET LIGHTS	1,550	0	1,544	0	0	0	0	0
INSTALL ON CUST PREMISES	809	0	0	0	0	0	0	0
CUSTOMER ACCOUNTING								
METER READING	69	0	0	0	0	0	0	0
CUSTOMER ACCOUNTS	216	1	0	0	0	0	0	0
UNCOLLECTIBLES	0	0	0	0	0	0	0	0
MISC	0	0	0	0	0	0	0	0
CONSUMER INFORMATION								
CUSTOMER ASSIST	96	0	0	0	0	0	0	0
SALES EXPENSE	0	0	0	0	0	0	0	0
ADVERTISING	0	0	0	0	0	0	0	0
MISC	0	0	0	0	0	0	0	0
MISCELLANEOUS								
DEMAND	0	0	0	0	0	0	0	0
ENERGY	0	0	0	0	0	0	0	0
CUSTOMER	0	0	0	0	0	0	0	0
REVENUE	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
SUBSTATION CIAC	0	(1)	(1)	(0)	0	(115)	(24,037)	(11,190)
TOTALS	3,857,598	4,847	5,707	939	34,842	30,822	71,433	59,817



IDAHO POWER COMPANY  
 3CP/12CP CLASS COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING DECEMBER 31, 2011

\*\*\* TABLE 22 - FEDERAL INCOME TAXES \*\*\*

1333 1334 1335 1336 1337 1338 1339 1340 1341 1342 1343 1344 1345 1346 1347 1348 1349 1350 1351 1352 1353 1354 1355 1356 1357 1358 1359 1360 1361 1362 1363 1364 1365 1366 1367 1368 1369 1370 1371 1372 1373 1374 1375 1376 1377 1378 1379 1380 1381 1382 1383 1384 1385 1386 1387 1388 1389 1390 1391 1392	FUNCTION	ALLOCATION TOTALS FACTOR	(I) UNMETERED 3EN SERVICI	(J) MUNICIPAL ST LIGHT	(K) TRAFFIC CONTROL	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON	(O) SC HOKU	ALLOCATION TO CLASSES	
										(40)	(41)
1333	PRODUCTION										
1334	DEMAND - Base-load Summer	106,589	68	0	15	822	708	2,077	1,428		
1342	DEMAND - Peak	129,946	87	0	19	1,054	908	2,662	1,832		
1343	DEMAND - Base-load Non-Summer	204,741	203	160	44	3,406	2,222	5,630	8,009		
1344	ENERGY - POWER SUPPLY	0	0	0	0	0	0	0	0		
1345	ENERGY - Summer	153,140	141	198	31	1,531	1,409	4,102	1,662		
1346	ENERGY - Non-Summer	314,929	416	605	89	6,120	4,582	11,221	4,845		
1347											
1348	TRANSMISSION										
1349	DEMAND - POWER SUPPLY	0	0	0	0	0	0	0	0		
1350	DEMAND - TRANSMISSION	543,841	474	280	103	7,387	5,119	13,462	16,486		
1351	DEMAND - SUBTRANSMISSION	0	0	0	0	0	0	0	0		
1352	DEMAND - DIRECT	27	0	0	0	0	0	0	0		
1353											
1354	DISTRIBUTION										
1355	SUBSTATIONS - GENERAL	171,024	201	324	24	0	0	0	0		
1356	SUBSTATIONS - DIRECT	25,006	0	0	0	0	1,430	16,364	7,148		
1357	LINES - PRIMARY DEMAND	163,179	192	309	23	0	0	0	0		
1358	LINES - PRIMARY CUSTOMER	91,034	380	60	69	0	0	0	0		
1359	LINES - SECONDARY DIRECT	11,106	0	0	0	0	1,030	0	0		
1360	LINES - SECONDARY CUSTOMER	28,564	34	54	4	0	0	0	0		
1361	LINE TRANS - PRIMARY DEMAND	15,935	66	11	12	0	0	0	0		
1362	LINE TRANS - PRIMARY CUSTOMER	11,112	0	0	0	0	613	0	0		
1363	LINE TRANS - SECOND DIRECT	117,927	156	252	18	0	0	0	0		
1364	LINE TRANS - SECOND DEMAND	65,789	275	43	50	0	0	0	0		
1365	LINE TRANS - SECOND CUSTOMER	31,178	60	97	7	0	0	0	0		
1366	LINES - SECONDARY DEMAND	17,393	75	12	14	0	0	0	0		
1367	LINES - SECONDARY CUSTOMER	16,745	0	0	0	0	1	0	0		
1368	METERS	59,809	1	25	27	12	32	196	27		
1369	STREET LIGHTS	904	0	901	0	0	0	0	0		
1370	INSTALL ON CUST PREMISES	472	0	0	0	0	0	0	0		
1371											
1372	CUSTOMER ACCOUNTING										
1373	METER READING	40	0	0	0	0	0	0	0		
1374	CUSTOMER ACCOUNTS	126	1	0	0	0	0	0	0		
1375	UNCOLLECTIBLES	0	0	0	0	0	0	0	0		
1376	MISC	0	0	0	0	0	0	0	0		
1377											
1378	CONSUMER INFORMATION										
1379	CUSTOMER ASSIST	56	0	0	0	0	0	0	0		
1380	SALES EXPENSE	0	0	0	0	0	0	0	0		
1381	ADVERTISING	0	0	0	0	0	0	0	0		
1382	MISC	0	0	0	0	0	0	0	0		
1383											
1384	MISCELLANEOUS										
1385	DEMAND	0	0	0	0	0	0	0	0		
1386	ENERGY	0	0	0	0	0	0	0	0		
1387	CUSTOMER	0	0	0	0	0	0	0	0		
1388	REVENUE	0	0	0	0	0	0	0	0		
1389	OTHER	0	0	0	0	0	0	0	0		
1390	SUBSTATION CIA/C	0	0	0	0	0	0	0	0		
1391											
1392	TOTALS	2,251,144	2,828	3,330	548	20,333	17,987	41,686	34,907		

(67) (14,027) (6,530) (1,027) (67) (1,027) (6,530) (14,027) (67) (1,027) (6,530)

IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 23 - ALLOCATION FACTOR SUMMARY \*\*\*

6	FUNCTION	FACTOR NAME	(A) TOTAL FACTOR	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
8	PRODUCTION									
9	DEMAND - Base-load Summer	D10BS	0.3424	0.1314	0.0028	0.0069	0.0621	0.0000	0.0311	0.0916
10	DEMAND - Peak	D10P	1.0000	0.4037	0.0086	0.0212	0.1909	0.0000	0.0954	0.2289
11	DEMAND - Base-load Non-Summer	D10BNS	0.6576	0.2978	0.0072	0.0195	0.1574	0.0001	0.0669	0.0255
12	DEMAND - BASE-LOAD TOTAL	D10B	1.0000	0.4293	0.0100	0.0264	0.2186	0.0001	0.1179	0.1171
13	ENERGY - POWER SUPPLY	E10	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
14	ENERGY - Summer	E10S	0.3272	0.0932	0.0029	0.0077	0.0632	0.0001	0.0382	0.1025
15	ENERGY - Non-Summer	E10NS	0.6728	0.2828	0.0083	0.0214	0.1678	0.0004	0.1094	0.0232
16	ENERGY - ANNUAL	E10	1.0000	0.3759	0.0112	0.0291	0.2310	0.0005	0.1477	0.1257
17	TRANSMISSION									
18	DEMAND - POWER SUPPLY	D11	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
19	DEMAND - TRANSMISSION	D13	1.0000	0.4293	0.0100	0.0264	0.2186	0.0001	0.1179	0.1171
20	DEMAND - SUBTRANSMISSION	D15	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
21	DEMAND - DIRECT	DA3509	1.189	0	0	1.189	0	0	0	0
22										
23	DISTRIBUTION									
24	SUBSTATIONS - GENERAL	D20	3,547,664	1,376,608	35,659	81,421	745,293	1,836	324,314	971,148
25	SUBSTATIONS - DIRECT	DA3602	23,907,057	0	0	0	0	0	61,028	0
26	LINE - PRIMARY DEMAND	D20	3,547,664	1,376,608	35,659	81,421	745,293	1,836	324,314	971,148
27	LINE - PRIMARY CUSTOMER	C20	475,693	397,403	28,351	181	30,381	0	114	16,607
28	LINE - SECONDARY DIRECT	DA3647	17,449,907	0	0	3,951,380	0	402,914	11,477,960	0
29	LINE TRANS - PRIMARY DEMAND	D50	3,547,664	1,376,608	35,659	81,421	745,293	1,836	324,314	971,148
30	LINE TRANS - PRIMARY CUST	C50	475,693	397,403	28,351	181	30,381	0	114	16,607
31	LINE TRANS - SECOND DIRECT	DA3688	17,229,633	0	0	5,434,071	0	0	10,845,204	0
32	LINE TRANS - SECOND DEMAND	D60	3,143,462	1,376,608	35,659	0	745,293	1,836	1,532	971,148
33	LINE TRANS - SECOND CUSTOMER	C60	2,172,314	397,403	28,351	0	30,381	0	1	16,607
34	LINE - SECONDARY DEMAND	D30	2,172,314	1,376,608	35,659	0	745,293	1,836	1,532	0
35	LINE - SECONDARY CUSTOMER	C30	458,792	397,403	28,351	0	30,381	0	1	0
36	SERVICES	CW369	55,334,432	44,936,070	3,423,594	171,256	4,173,980	0	239,315	2,386,731
37	METERS	CW370	102,011,393	63,029,333	6,945,085	3,987,655	15,478,293	552	3,565,151	8,461,833
38	STREET LIGHTS	DA373	4,088,561	0	0	13,860	0	0	449	0
39	INSTALL ON CUST PREMISES	DA371	2,470,588	0	0	0	0	2,468,588	2,000	0
40	INSTALL ON CUST PREM	CWINSTAL	1,696,862	1,235,086	68,112	563	94,421	218,459	354	51,613
41	CUSTOMER ACCOUNTING									
42	METER READING	CW902	2,041,889	1,535,318	134,050	70,686	130,797	0	44,520	123,006
43	CUSTOMER ACCOUNTS	CW903	13,197,647	10,975,671	783,012	41,087	839,077	0	25,878	458,660
44	UNCOLLECTIBLES	CW904	4,479,964	4,017,214	66,135	0	389,508	4,889	28,902	(26,683)
45	MISC	C10	475,697	397,403	28,351	181	30,381	0	114	16,607
46										
47	CONSUMER INFORMATION									
48	CUSTOMER ASSIST	C10	475,697	397,403	28,351	181	30,381	0	114	16,607
49	SALES EXPENSE	C10	475,697	397,403	28,351	181	30,381	0	114	16,607
50	ADVERTISING	C10	475,697	397,403	28,351	181	30,381	0	114	16,607
51	MISC	C10	475,697	397,403	28,351	181	30,381	0	114	16,607
52										
53	MISCELLANEOUS									
54	DEMAND	D99J	22,996,305	0	0	987,084	10,115,266	0	4,169,536	5,482,600
55	ENERGY	E99J	13,498,892,332	5,010,676,610	148,946,670	402,044,137	3,080,096,514	6,562,095	2,040,681,796	1,679,776,734
56	CUSTOMER	R02	475,697	397,403	28,351	181	30,381	0	114	16,607
57	MISC. REVENUE	R00	3,424,832	3,153,866	95,373	470	88,800	7,249	41	76,257
58	RETAIL SALES REVENUE	R01	812,166,191	379,425,425	14,360,802	18,492,949	170,596,797	1,128,744	82,872,110	103,066,528
59	HOKU BLOCK 1 ENERGY REVENUE	DAHOKU	22,814,584	8,576,748	254,447	663,879	5,270,584	11,145	3,369,170	2,867,441
60	SUBSTANTIATION CIAC	CIAC	(30,840,018)	(156,955)	(986,508)	(95,034)	(341,413)	(165)	(6,155,838)	(117,270)
61	FACILITIES CHARGE REVENUE	DA454	6,020,018	13,879	119	1,573,678	0	67,981	3,681,802	0
62	INTERVENOR FUNDING	INTFUND	95,356	36,207	0	0	0	0	0	59,149

IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* TABLE 23 - ALLOCATION FACTOR SUMMARY \*\*\*

FUNCTION	FACTOR NAME	TOTAL FACTOR	UNMETERED GEN SERVICE (40)	MUNICIPAL ST LIGHT (41)	TRAFFIC CONTROL (42)	DOE/INL (L)	JR SIMPLOT (M)	MICRON SC (N)	HOKU SC (O)
8 PRODUCTION									
9 DEMAND - Base-load	D10BS	0.3424	0.0002	0.0000	0.0000	0.0026	0.0023	0.0067	0.0046
10 DEMAND - Peak	D10P	1.0000	0.0007	0.0000	0.0001	0.0081	0.0070	0.0205	0.0141
11 DEMAND - Not in Use	D10BNS	0.6576	0.0007	0.0005	0.0001	0.0109	0.0071	0.0181	0.0257
12 ENERGY - POWER SUPPLY	E10	1.0000	0.0009	0.0005	0.0002	0.0136	0.0094	0.0248	0.0303
13 ENERGY - POWER SUPPLY	E10	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
14 ENERGY - Summer	E10S	0.3272	0.0003	0.0004	0.0001	0.0033	0.0030	0.0088	0.0036
15 ENERGY - Non-Summer	E10NS	0.6728	0.0009	0.0013	0.0002	0.0131	0.0098	0.0240	0.0104
16 ENERGY - ANNUAL	E10	1.0000	0.0012	0.0017	0.0003	0.0163	0.0128	0.0327	0.0139
17 TRANSMISSION									
18 DEMAND - POWER SUPPLY	D11	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
19 DEMAND - TRANSMISSION	D13	1.0000	0.0009	0.0005	0.0002	0.0136	0.0094	0.0248	0.0303
20 DEMAND - SUBTRANSMISSION	D15	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
21 DEMAND - DIRECT	DA3509	1.189	0	0	0	0	0	0	0
22 DISTRIBUTION									
24 SUBSTATIONS - GENERAL	D20	3,547,664	4,168	6,728	490	0	0	0	0
25 SUBSTATIONS - DIRECT	DA3602	23,907,057	0	0	0	0	1,387,579	15,644,908	6,833,542
26 LINES - PRIMARY DEMAND	D20	3,547,664	4,168	6,728	490	0	0	0	0
27 LINES - PRIMARY CUSTOMER	C20	475,693	1,984	314	358	0	0	0	0
28 LINES - SECONDARY DIRECT	DA3847	17,449,907	0	0	0	0	1,617,654	0	0
29 LINE TRANS - PRIMARY DEMAND	D50	3,547,664	4,168	6,728	490	0	0	0	0
30 LINE TRANS - PRIMARY CUST	C50	475,693	1,984	314	358	0	0	0	0
31 LINE TRANS - SECOND DIRECT	DA3668	17,229,633	0	0	0	0	960,357	0	0
32 LINE TRANS - SECOND DEMAND	D60	3,143,462	4,168	6,728	490	0	0	0	0
33 LINE TRANS - SECOND CUSTOMER	C60	475,400	1,984	314	358	0	0	0	0
34 LINES - SECONDARY DEMAND	D30	2,172,314	4,168	6,728	490	0	0	0	0
35 LINES - SECONDARY CUSTOMER	C30	458,792	1,984	314	358	0	0	0	0
36 SERVICES	CW369	55,334,432	0	0	0	0	3,487	0	0
37 METERS	CW370	102,011,393	1,346	41,819	46,038	19,890	54,737	334,090	45,570
38 STREET LIGHTS	DA373	4,088,581	0	4,074,252	0	0	0	0	0
39 INSTALL ON CUST PREMISES	DA371	0	0	0	0	0	0	0	0
40 INSTALL ON CUST PREM	CW371	1,696,862	6,166	976	1,113	0	0	0	0
41 CUSTOMER ACCOUNTING									
42 METER READING	CW902	2,041,889	0	634	1,313	391	391	391	391
43 CUSTOMER ACCOUNTS	CW903	13,197,647	54,795	8,672	9,887	227	227	227	227
44 UNCOLLECTIBLES	CW904	4,479,964	0	0	0	0	0	0	0
45 MISC	C10	475,697	1,984	314	358	1	1	1	1
46 CONSUMER INFORMATION									
47 CUSTOMER ASSIST	C10	475,697	1,984	314	358	1	1	1	1
48 SALES EXPENSE	C10	475,697	1,984	314	358	1	1	1	1
49 ADVERTISING	C10	475,697	1,984	314	358	1	1	1	1
50 MISC	C10	475,697	1,984	314	358	1	1	1	1
51 MISC									
52 MISCELLANEOUS									
53 DEMAND	D98U	22,996,305	0	0	0	388,604	278,318	673,510	891,387
54 ENERGY	E98U	13,486,892,332	16,000,941	23,018,849	3,477,113	235,100,000	180,756,797	464,652,076	197,100,000
55 CUSTOMER	C10	475,697	1,984	314	358	1	1	1	1
56 MISC. REVENUE	R02	3,424,832	820	1,039	918	0	0	0	0
57 RETAIL SALES REVENUE	R01	812,166,191	1,062,116	2,786,748	160,191	7,661,384	5,892,298	16,186,334	8,473,767
58 HOKU BLOCK 1 ENERGY REVENUE	DAHOKU	22,814,584	27,162	39,125	5,886	372,931	292,012	746,874	317,179
59 SUBSTATION CIAC	CIAC	(30,840,018)	(375)	(605)	(44)	0	(70,287)	(14,679,847)	(6,833,676)
60 FACILITIES CHARGE REVENUE	DA464	6,020,018	0	157,975	0	0	524,586	0	0
61 INTERVENOR FUNDING	INTFUND								



RECEIVED

2011 JUN -1 PM 2:47

IDAHO PUBLIC  
UTILITIES COMMISSION

**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION**

**CASE NO. IPC-E-11-08**

**IDAHO POWER COMPANY**

**LARKIN, DI  
TESTIMONY**

**EXHIBIT NO. 34**

**IDAHO POWER COMPANY**  
**3CP/12CP CLASS COST OF SERVICE STUDY**  
**TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**ALLOCATION TO CLASSES**

6	FUNCTION	(A) TOTAL RATE BASE	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
7	ALLOCATION FACTOR								
8	PRODUCTION								
9	DEMAND - Base-load Summer	111,549,369	42,828,296	911,533	2,247,746	20,248,879	0	10,117,269	28,840,546
10	DEMAND - Peak	135,992,872	54,893,703	1,168,381	2,881,106	25,954,520	0	12,968,069	31,260,491
11	DEMAND - Base-load Non-Sumr	214,268,736	97,032,051	2,356,906	6,345,528	51,291,803	45,444	28,300,277	8,306,776
12	ENERGY - POWER SUPPLY	489,851,867	0	0	0	0	0	0	0
13	ENERGY - Summer	160,266,516	45,630,402	1,409,029	3,774,101	30,962,015	60,804	18,726,457	50,207,009
14	ENERGY - Non-Summer	329,585,351	138,520,930	4,054,210	10,480,044	82,202,678	178,490	53,612,987	11,359,807
15	TRANSMISSION								
17	DEMAND - POWER SUPPLY	0	0	0	0	0	0	0	0
18	DEMAND - TRANSMISSION	569,150,024	244,309,265	5,709,419	15,011,019	124,969,669	79,383	67,109,062	66,637,025
19	DEMAND - SUBTRANSMISSION	0	0	0	0	0	0	0	0
20	DEMAND - DIRECT	28,350	0	0	28,350	0	0	0	0
21									
22	DISTRIBUTION								
23	SUBSTATIONS - GENERAL	178,983,145	69,451,210	1,799,054	4,107,745	37,600,759	92,646	16,361,951	48,995,366
24	SUBSTATIONS - DIRECT	26,169,327	0	0	0	0	0	66,803	0
25	LINES - PRIMARY DEMAND	170,773,092	66,265,446	1,716,530	3,919,320	35,875,992	88,396	15,611,420	46,747,922
26	LINES - PRIMARY CUSTOMER	95,270,048	79,590,505	5,677,974	36,212	6,084,585	0	22,765	3,326,074
27	LINES - SECONDARY DIRECT	11,622,618	0	0	2,631,841	0	268,364	7,644,965	0
28	LINE TRANS - PRIMARY DEMAN	29,893,252	11,599,542	300,473	686,064	6,279,971	15,473	2,732,726	8,183,066
29	LINE TRANS - PRIMARY CUST	16,676,700	13,932,049	993,910	6,339	1,065,086	0	3,985	582,218
30	LINE TRANS - SECOND DIREC	11,628,988	0	0	3,667,678	0	0	7,319,875	0
31	LINE TRANS - SECOND DEMAN	123,415,433	54,046,989	1,400,025	29,260,942	29,260,942	72,097	60,136	38,128,234
32	LINE TRANS - SECOND CUSTC	68,850,392	57,554,503	4,105,929	0	4,399,963	0	145	2,405,193
33	LINES - SECONDARY DEMAND	32,628,830	20,677,077	535,616	0	11,194,532	27,583	23,007	0
34	LINES - SECONDARY DEMAND	18,202,810	15,767,184	1,124,828	0	1,205,380	0	40	0
35	SERVICES	17,524,730	14,231,510	1,084,272	54,238	1,321,923	0	75,792	755,881
36	METERS	62,592,753	38,673,910	4,261,406	2,446,769	9,497,262	339	2,187,527	5,192,061
37	STREET LIGHTS	946,477	0	0	3,208	0	0	104	0
38	INSTALL ON CUST PREMISES	493,794	0	0	0	0	493,394	400	0
39	CWINSTAL								
40	CUSTOMER ACCOUNTING								
41	METER READING	41,967	31,556	2,755	1,453	2,688	0	915	2,528
42	CUSTOMER ACCOUNTS	132,110	109,868	7,838	411	8,399	0	259	4,591
43	UNCOLLECTIBLES	0	0	0	0	0	0	0	0
44	MISC	0	0	0	0	0	0	0	0
45									
46	CONSUMER INFORMATION								
47	CUSTOMER ASSIST	58,749	48,080	3,501	22	3,752	0	14	2,051
48	SALES EXPENSE	0	0	0	0	0	0	0	0
49	ADVERTISING	0	0	0	0	0	0	0	0
50	MISC	0	0	0	0	0	0	0	0
51									
52	MISCELLANEOUS								
53	DEMAND	0	0	0	0	0	0	0	0
54	ENERGY	0	0	0	0	0	0	0	0
55	CUSTOMER	0	0	0	0	0	0	0	0
56	REVENUE	0	0	0	0	0	0	0	0
57	OTHER	0	0	0	0	0	0	0	0
58	SUBSTATION CIAC	(30,840,019)	(156,955)	(388,508)	(95,034)	(341,413)	(165)	(8,155,838)	(117,270)
59	TOTALS	2,355,906,412	1,065,036,120	38,235,083	56,234,160	479,089,384	1,422,248	234,791,111	351,819,581

IDAHO POWER COMPANY  
 3CP12CP CLASS COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING DECEMBER 31, 2011  
 ALLOCATION TO CLASSES

\*\*\*\* SUMMARY OF RATE BASE \*\*\*\*

FUNCTION	ALLOCATION FACTOR	TOTAL RATE BASE	UNMETERED GEN SERVICE (40)	MUNICIPAL SERVICE (41)	TRAFFIC CONTROL (42)	SC DOE/INL	SC JR SIMPLOT	SC MICRON	SC HOKU
8 PRODUCTION									
9 DEMAND - Ba	D10BS	111,549,369	70,832	0	15,785	860,591	741,222	2,173,247	1,495,424
10 DEMAND - Pe	D10P	135,992,872	90,791	0	20,233	1,103,084	950,080	2,785,615	1,916,798
11 DEMAND - Nc	D10BNS	214,268,736	212,961	167,462	45,885	3,565,027	2,325,397	5,891,843	8,381,374
12 ENERGY - PC	E10	489,851,867	0	0	0	0	0	0	0
13 ENERGY - Su	E10S	160,266,516	147,416	207,345	32,863	1,602,175	1,474,697	4,292,573	1,739,629
14 ENERGY - No	E10NS	329,585,351	435,781	632,710	93,526	6,405,021	4,795,083	11,743,560	5,070,525
15		0	0	0	0	0	0	0	0
16 TRANSMISSIO									
17 DEMAND - PC	D11	0	0	0	0	0	0	0	0
18 DEMAND - TR	D13	569,150,024	495,740	292,528	107,728	7,730,818	5,356,874	14,088,370	17,253,124
19 DEMAND - SL	D15	0	0	0	0	0	0	0	0
20 DEMAND - DI	DA3509	28,350	0	0	0	0	0	0	0
21		0	0	0	0	0	0	0	0
22 DISTRIBUTION									
23 SUBSTATION	D20	178,983,145	210,268	339,431	24,715	0	0	0	0
24 SUBSTATION	DA3602	26,169,327	0	0	0	0	1,496,990	17,125,350	7,480,184
25 LINES - PRIM.	D20	170,773,092	200,622	323,861	23,582	0	0	0	0
26 LINES - PRIM.	C20	95,270,048	397,348	62,887	71,699	0	0	0	0
27 LINES - SECC	DA3647	11,622,618	0	0	0	0	1,077,448	0	0
28 LINE TRANS.	D50	29,893,252	35,118	56,691	4,128	0	0	0	0
29 LINE TRANS.	C50	16,676,700	69,554	11,008	12,551	0	0	0	0
30 LINE TRANS.	DA368	11,628,988	0	0	0	0	641,435	0	0
31 LINE TRANS.	D60	123,415,433	163,630	264,146	19,233	0	0	0	0
32 LINE TRANS.	C60	68,850,392	287,336	45,475	51,848	0	0	0	0
33 LINES - SECC	D30	32,628,830	62,601	101,056	7,358	0	0	0	0
34 LINES - SECC	C30	18,202,810	78,716	12,458	14,204	0	0	0	0
35 SERVICES	CW369	17,524,730	0	0	0	0	1,104	0	0
36 METERS	CW370	62,592,753	826	25,660	28,249	12,204	33,586	204,993	27,961
37 STREET LIG-	DA373	946,477	0	943,164	0	0	0	0	0
38 INSTALL ON	DA371	493,794	0	0	0	0	0	0	0
39 CWINSTAL		0	0	0	0	0	0	0	0
40 CUSTOMER AI		0	0	0	0	0	0	0	0
41 METER REAC	CW902	41,967	0	13	27	8	8	8	8
42 CUSTOMER /	CW903	132,110	549	87	99	2	2	2	2
43 UNCOLLECT	CW904	0	0	0	0	0	0	0	0
44 MISC	C10	0	0	0	0	0	0	0	0
45		0	0	0	0	0	0	0	0
46 CONSUMER INFORMATION									
47 CUSTOMER /	C10	58,749	245	39	44	0	0	0	0
48 SALES EXPEI	C10	0	0	0	0	0	0	0	0
49 ADVERTISIN	C10	0	0	0	0	0	0	0	0
50 MISC	C10	0	0	0	0	0	0	0	0
51									
52 MISCELLANEC									
53 DEMAND	D99J	0	0	0	0	0	0	0	0
54 ENERGY	E99J	0	0	0	0	0	0	0	0
55 CUSTOMER	C10	0	0	0	0	0	0	0	0
56 REVENUE	R02	0	0	0	0	0	0	0	0
57 OTHER	R01	0	0	0	0	0	0	0	0
58 SUBSTATION	CIAC	(30,840,019)	(375)	(605)	(44)	0	(70,287)	(14,679,848)	(6,833,676)
59		0	0	0	0	0	0	0	0
60 TOTALS		2,355,906,412	2,959,960	3,485,414	573,712	21,278,932	18,823,641	43,625,713	36,531,355







IDAHO POWER COMPANY  
3CPI/2CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION TO CLASSES

\*\*\* SUMMARY OF OTHER REVENUES \*\*\*

LINE NO.	FUNCTION	ALLOCATION FACTOR	TOTAL OTHER REVENUES	(I) UNMETERED GEN SERVICE (40)	(J) MUNICIPAL ST LIGHT (41)	(K) TRAFFIC CONTROL (42)	(L) SC DOE/INL	(M) SC JR SIMPLOT	(N) SC MICRON	(O) SC HOKU
121										
122										
123										
124										
125										
126										
127										
128	PRODUCTION									
129	DEMAND - Ba	D10BS	294,620	187	0	42	2,273	1,958	5,740	3,950
130	DEMAND - Pe	D10P	164,695	110	0	25	1,336	1,151	3,374	2,321
131	DEMAND - Nc	D10BNS	565,919	562	442	121	9,416	6,142	15,561	22,137
132	ENERGY - PC	E10	89,336,538	0	0	0	0	0	0	0
133	ENERGY - Su	E10S	29,228,542	26,885	37,814	5,993	292,196	268,947	782,856	317,264
134	ENERGY - No	E10NS	60,107,997	79,475	115,390	17,057	1,168,113	874,501	2,141,727	924,735
135			0	0	0	0	0	0	0	0
136	TRANSMISSION									
137	DEMAND - PC	D11	0	0	0	0	0	0	0	0
138	DEMAND - TR	D13	27,040,404	23,553	13,998	5,118	367,292	254,506	669,341	819,699
139	DEMAND - SL	D15	0	0	0	0	0	0	0	0
140	DEMAND - DI	DA3509	1,078	0	0	0	0	0	0	0
141			0	0	0	0	0	0	0	0
142	DISTRIBUTION									
143	SUBSTATION	D20	290,376	341	551	40	0	0	0	0
144	SUBSTATION	DA3602	32,299	0	0	0	0	1,848	21,137	9,232
145	LINES - PRIM.	D20	1,441,614	1,694	2,734	199	0	0	0	0
146	LINES - PRIM.	C20	804,240	3,354	531	605	0	0	0	0
147	LINES - SECC	DA3647	40,941	0	0	0	0	3,795	0	0
148	LINE TRANS.	D50	81,020	95	154	11	0	0	0	0
149	LINE TRANS.	C50	45,199	189	30	34	0	0	0	0
150	LINE TRANS.	DA368	31,518	0	0	0	0	1,738	0	0
151	LINE TRANS.	D60	334,493	443	716	52	0	0	0	0
152	LINE TRANS.	C60	186,605	779	123	141	0	0	0	0
153	LINES - SECC	D30	167,018	320	517	38	0	0	0	0
154	LINES - SECC	C30	93,175	403	64	73	0	0	0	0
155	SERVICES	CW369	98,126	0	0	0	0	6	0	0
156	METERS	CW370	129,468	2	53	58	25	69	424	58
157	STREET LIGHT	DA373	7,377	0	7,351	0	0	0	0	0
158	INSTALLATION	DA371	4,504	0	0	0	0	0	0	0
159										
160	CUSTOMER AC									
161	METER REAL	CW902	0	0	0	0	0	0	0	0
162	CUSTOMER /	CW903	0	0	0	0	0	0	0	0
163	UNCOLLECT	CW904	0	0	0	0	0	0	0	0
164	MISC	C10	0	0	0	0	0	0	0	0
165										
166	CONSUMER INFORMATION									
167	CUSTOMER /	C10	0	0	0	0	0	0	0	0
168	SALES EXPEI	C10	0	0	0	0	0	0	0	0
169	ADVERTISING	C10	0	0	0	0	0	0	0	0
170	MISC	C10	0	0	0	0	0	0	0	0
171										
172	MISCELLANEC									
173	DEMAND	D99U	0	0	0	0	0	0	0	0
174	ENERGY	E99U	0	0	0	0	0	0	0	0
175	CUSTOMER	C10	0	0	0	0	0	0	0	0
176	REVENUE	R02	3,455,502	827	1,048	926	0	0	0	0
177	OTHER	DA454	0	0	157,975	0	0	524,586	0	0
178	SUBSTATION		0	0	0	0	0	0	0	0
179										
180	TOTALS		130,666,748	139,220	339,392	30,533	1,840,652	1,999,247	3,640,160	2,099,396

RECEIVED

2011 JUN -1 PM 2:47

IDAHO PUBLIC  
UTILITIES COMMISSION

**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION**

**CASE NO. IPC-E-11-08**

**IDAHO POWER COMPANY**

**LARKIN, DI  
TESTIMONY**

**EXHIBIT NO. 35**



**IDAHO POWER COMPANY  
3CPI/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011**

**\*\*\* REVENUE REQUIREMENT SUMMARY \*\*\***

SOURCES & NOTES	(A) TOTAL	(B) RESIDENTIAL (1)	(C) GEN SRV (7)	(D) GEN SRV PRIMARY (9-P)	(E) GEN SRV SECONDARY (9-S)	(F) AREA LIGHTING (15)	(G) LG POWER PRIMARY (19-P)	(H) IRRIGATION SECONDARY (24-S)
10 TOTAL RATE BASE	2,355,906,412	1,065,036,120	38,235,083	58,234,160	479,089,384	1,422,248	234,791,111	351,819,581
11 REVENUES FROM RATES								
12 RETAIL	812,166,191	379,425,425	14,360,802	18,492,949	170,596,797	1,128,744	82,872,110	103,066,526
13 HOKU BLOCK 1 ENERGY REVENUES	22,814,584	8,576,748	254,447	663,879	5,270,584	11,145	3,369,170	2,867,441
14 TOTAL SALES REVENUES	834,980,775	388,002,173	14,615,249	19,156,828	175,867,381	1,139,889	86,241,280	105,933,967
15 TOTAL OTHER OPERATING REVENUES	130,666,748	50,885,399	1,481,162	4,980,718	27,502,549	129,548	20,398,281	15,260,493
16 TOTAL REVENUES	965,647,523	438,887,572	16,096,411	24,137,546	203,369,930	1,269,438	106,639,561	121,194,460
17 OPERATING EXPENSES								
18 WITHOUT INC TAX	823,706,153	365,381,338	14,061,774	21,061,892	168,568,571	784,156	93,461,237	107,286,571
19 OPERATING INCOME	141,941,370	73,506,233	2,034,637	3,075,654	34,801,359	485,282	13,178,324	13,907,889
20 BEFORE INCOME TAXES	2,251,144	1,017,676	36,535	55,645	457,785	1,359	224,350	336,175
21 TOTAL FEDERAL INCOME TAX	3,857,598	1,743,907	62,607	95,354	784,469	2,329	384,451	576,075
22 TOTAL STATE INCOME TAX	829,814,895	368,142,921	14,160,915	21,212,890	169,810,824	787,844	94,070,038	108,198,821
23 TOTAL OPERATING EXPENSES	135,832,628	70,744,650	1,935,496	2,924,656	33,559,105	481,594	12,569,523	12,995,639
24 ADD: IERCO OPERATING INCOME	6,323,218	2,377,104	70,522	183,999	1,460,778	3,089	933,789	794,731
25 CONSOLIDATED OPER INCOME	142,155,846	73,121,755	2,006,018	3,108,655	35,019,884	484,683	13,503,312	13,790,370
26 RATES OF RETURN	6.034	6.866	5.247	5.338	7.310	34.079	5.751	3.920
27 RATES OF RETURN - INDEX	1.000	1.138	0.869	0.885	1.211	5.648	0.953	0.650
28 AVERAGE MILLS/KWH	65.64	75.72	96.42	46.00	55.21	172.01	40.61	61.36
29 REVENUE REQUIREMENT CALCULATION								
30 RATE OF RETURN REQUIRED	8.170	8.170	8.170	8.170	8.170	8.170	8.170	8.170
31 REQUIRED REVENUE	917,608,020	402,235,590	16,196,211	21,200,732	177,364,660	523,691	92,197,228	127,619,827
32 REVENUE DEFICIENCY	82,628,245	22,810,165	1,835,409	2,707,783	6,767,863	(605,053)	9,325,118	24,553,301
33 PERCENT CHANGE REQUIRED	9.90%	6.01%	12.78%	14.64%	3.97%	-53.60%	11.25%	23.82%
34 RETURN AT CLAIMED ROR	192,477,554	87,013,451	3,123,806	4,757,731	39,141,603	116,198	19,182,434	28,743,660
35 EARNINGS DEFICIENCY	50,321,708	13,891,696	1,117,789	1,649,076	4,121,719	(368,485)	5,679,122	14,953,290
36 REVENUE REQUIREMENT FOR RATE DESIGN								
37 TOTAL IDAHO SALES REVENUES	834,980,775	388,002,173	14,615,249	19,156,828	175,867,381	1,139,889	86,241,280	105,933,967
38 REQUESTED CHANGE IN REVENUE (%)	9.90%	6.01%	12.78%	14.64%	3.97%	-53.60%	11.25%	23.82%
39 RETAIL SALES REVENUE REQD (EXCL HOKU BLOCK 1 ENERGY)	894,794,436	402,235,590	16,196,211	21,200,732	177,364,660	523,691	92,197,228	127,619,827
40 HOKU BLOCK 1 ENERGY REVENUES	22,814,584	0	0	0	0	0	0	0
41 TOTAL REQUIRED REVENUE	917,608,020	402,235,590	16,196,211	21,200,732	177,364,660	523,691	92,197,228	127,619,827
42 RATE OF RETURN AT REQUIRED REVENUE	8.170	8.170	8.170	8.170	8.170	8.170	8.170	8.170
43 REQUESTED AVERAGE MILLS/KWH	67.98	80.28	108.74	52.73	57.40	79.81	45.18	75.97
44 ACTUAL RATE OF RETURN (SALES REVENUE ONLY)	0.22	1.06	0.52	-4.67	0.16	23.97	-4.77	-1.46
45 REQUESTED RATE OF RETURN (SALES REVENUE ONLY)	3.73	3.20	5.32	-0.02	1.56	-18.57	-0.80	5.52

\*Note: The requested change in revenue for Hoku (Column O, Row 54) does not reflect costs or revenues associated with first block energy sales.

**IDAHO POWER COMPANY  
CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011**

**1 \*\*\* REVENUE REQUIREMENT SUMMARY \*\*\***

SOURCES & NOTES	TOTAL	(I) UNMETERED GEN SERVICE	(J) MUNICIPAL ST LIGHT	(K) TRAFFIC CONTROL	(L) DOE/INL SC	(M) JR SIMPLOT SC	(N) MICRON SC	(O) HOKU SC
10 TOTAL RATE BASE	2,355,906,412	2,959,960	3,485,414	573,712	21,278,932	18,823,641	43,625,713	36,531,355
11 REVENUES FROM RATES	0							
12 RETAIL	812,166,191	1,062,116	2,786,748	160,191	7,661,384	5,892,298	16,186,334	8,473,767
13 HOKU BLOCK 1 ENERGY REVENUES	22,814,584	27,162	39,125	5,886	372,931	292,012	746,874	317,179
14 TOTAL SALES REVENUES	834,980,775	1,089,278	2,825,873	166,077	8,034,315	6,184,310	16,933,208	8,790,946
15 TOTAL OTHER OPERATING REVENUES	130,666,748	139,220	339,392	30,533	1,840,652	1,939,247	3,640,160	2,099,396
16 TOTAL REVENUES	965,647,523	1,228,498	3,165,265	196,610	9,874,966	8,123,557	20,573,368	10,890,342
17 OPERATING EXPENSES	0							
18 WITHOUT INC TAX	823,706,153	1,035,053	2,468,627	222,076	9,417,376	7,461,158	19,686,818	12,809,507
19 OPERATING INCOME	0							
20 BEFORE INCOME TAXES	141,941,370	193,445	696,637	(25,465)	457,591	662,399	886,549	(1,919,165)
21 TOTAL FEDERAL INCOME TAX	2,251,144	2,828	3,330	548	20,333	17,987	41,686	34,907
22 TOTAL STATE INCOME TAX	3,857,598	4,847	5,707	939	34,842	30,822	71,433	59,817
23 TOTAL OPERATING EXPENSES	829,814,895	1,042,728	2,477,665	223,563	9,472,551	7,509,967	19,799,937	12,904,231
24 TOTAL OPERATING INCOME	135,832,628	185,770	687,600	(26,953)	402,415	613,590	773,430	(2,013,889)
25 ADD: IERCO OPERATING INCOME	6,323,218	7,528	10,844	1,631	103,360	80,933	207,001	87,908
26 CONSOLIDATED OPER INCOME	142,155,846	193,298	698,444	(25,321)	505,776	694,523	980,431	(1,925,981)
27 RATES OF RETURN	6.034	6.530	20.039	-4.414	2.377	3.690	2.247	-5.272
28 RATES OF RETURN - INDEX	1.000	1.082	3.321	-0.731	0.394	0.611	0.372	-0.874
29 AVERAGE MILLS/KWH	65.644	66.38	121.06	46.07	32.59	32.60	34.84	42.99
30 REVENUE REQUIREMENT CALCULATION								
31 RATE OF RETURN REQUIRED	8.170	8.170	8.170	8.170	8.170	8.170	8.170	8.170
32 REQUIRED REVENUE	917,609,020	1,141,804	2,107,477	278,733	9,685,499	7,277,109	20,428,916	16,536,960
33 REVENUE DEFICIENCY	82,628,245	79,688	(679,271)	118,542	2,024,115	1,384,811	4,242,582	8,063,192
34 PERCENT CHANGE REQUIRED	9.90%	7.50%	-24.38%	74.00%	26.42%	23.50%	26.21%	95.15%
35 RETURN AT CLAIMED ROR	192,477,554	241,829	284,758	46,872	1,738,489	1,537,891	3,564,221	2,984,612
36 EARNINGS DEFICIENCY	50,321,708	48,531	(413,685)	72,194	1,232,713	843,368	2,583,789	4,910,592
37 REVENUE REQUIREMENT FOR RATE DESIGN								
38 TOTAL IDAHO SALES REVENUES	834,980,775	1,089,278	2,825,873	166,077	8,034,315	6,184,310	16,933,208	8,790,946
39 REQUESTED CHANGE IN REVENUE (%)	9.90%	7.50%	-24.38%	74.00%	26.42%	23.50%	26.21%	95.15%
40 RETAIL SALES REVENUE REQD (EXCL HOKU BLOCK 1 ENERGY)	894,794,436	1,141,804	2,107,477	278,733	9,685,499	7,277,109	20,428,916	16,536,960
41 HOKU BLOCK 1 ENERGY REVENUES	22,814,584	0	0	0	0	0	0	22,814,584
42 TOTAL REQUIRED REVENUE	917,609,020	1,141,804	2,107,477	278,733	9,685,499	7,277,109	20,428,916	39,351,544
43 RATE OF RETURN AT REQUIRED REVENUE	8.170	8.170	8.170	8.170	8.170	8.170	8.170	8.170
44 REQUESTED AVERAGE MILLS/KWH	67.98	71.36	91.55	80.16	41.20	40.26	43.97	83.90
45 ACTUAL RATE OF RETURN (SALES REVENUE ONLY)	0.22	0.66	8.87	-11.05	-8.51	-8.59	-8.28	-12.13
46 REQUESTED RATE OF RETURN (SALES REVENUE ONLY)	3.73	3.35	-10.62	9.62	1.00	-1.24	1.44	9.94

\*Note: The requested change in revenue for Hoku (Column O, Row 54) does not reflect costs or revenues associated with first block energy sales.

RECEIVED

2011 JUN -1 PM 2:47

IDAHO PUBLIC  
UTILITIES COMMISSION

**BEFORE THE**  
**IDAHO PUBLIC UTILITIES COMMISSION**

**CASE NO. IPC-E-11-08**

**IDAHO POWER COMPANY**

**LARKIN, DI**  
**TESTIMONY**

**EXHIBIT NO. 36**

IDAHO POWER COMPANY  
3CP12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011

\*\*\* RESIDENTIAL SERVICE - SCHEDULE 1 \*\*\*

FUNCTION	(A) RETURN @ 6.866%	(B) OPERATING EXPENSES	(C) REVENUE DEFICIENCY	(D) REVENUE REQUIREMENT	(E) BILLING UNITS	(F) UNIT COSTS (\$/EA/CH)	(G) SUMMER (\$/KWH)	(H) NON-SUMMER (\$/KWH)	(I) SERVICE (\$/CUST/MO)
PRODUCTION									
DEMAND - Base-load Summer	2,940,308	18,608,423	558,601	22,352,842	1,217,491,287	0.01836	0.018360		
DEMAND - Peak	3,768,815	17,229,065	716,001	22,107,074	1,217,491,287	0.01816	0.01816		
DEMAND - Base-load Non-Summer	6,861,890	42,161,327	1,265,628	50,645,102	3,793,185,323	0.01335	0.01335	0.01335	
ENERGY - POWER SUPPLY	0	0	0	0	5,010,676,610	0.00000	0.02309		
ENERGY - Summer	3,132,828	35,039,410	595,176	28,113,462	1,217,491,287	0.02309	0.02250		
ENERGY - Non-Summer	9,510,376	106,369,687	1,806,784	85,344,479	3,793,185,323	0.02250	0.0372		
ENERGY - ANNUAL	0	0	0	0	0	0.00000	0.00847		
TRANSMISSION									
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000	0.00847		
DEMAND - TRANSMISSION	16,773,443	32,029,166	3,186,624	42,427,875	5,010,676,610	0.00847	0.00000		
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000	0.00000		
DEMAND - DIRECT	0	0	0	0	0	0.00000	0.00000		
DISTRIBUTION									
SUBSTATIONS - GENERAL	4,768,284	8,844,975	905,880	14,988,039	5,010,676,610	0.00299	0.00299		
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000	0.00000		
LINES - PRIMARY DEMAND	4,549,560	13,782,653	864,327	19,192,045	5,010,676,610	0.00383	0.00383		
LINES - PRIMARY CUSTOMER	5,464,413	16,554,153	1,038,131	23,051,298	4,768,841	4.83373	4.83373		4.83373
LINES - SECONDARY DIRECT	0	0	0	0	0	0.00000	0.00042		
LINE TRANS - PRIMARY DEMAND	796,385	1,097,714	151,298	2,111,091	5,010,676,610	0.00042	0.00042		
LINE TRANS - PRIMARY CUST	956,527	1,318,449	181,721	2,535,602	4,768,841	0.53170	0.53170		0.53170
LINE TRANS - SECOND DIRECT	0	0	0	0	0	0.00000	0.00196		
LINE TRANS - SECOND DEMAND	3,710,682	5,114,697	704,957	9,836,434	5,010,676,610	0.00196	0.00196		
LINE TRANS - SECOND CUSTOMER	3,951,496	5,446,628	750,707	10,474,794	4,768,841	2.19651	2.19651		2.19651
LINES - SECONDARY DEMAND	1,419,618	2,767,241	269,699	4,523,865	5,010,676,610	0.00090	0.00090		
LINES - SECONDARY CUSTOMER	1,082,521	2,110,143	205,658	3,449,646	4,768,841	0.72337	0.72337		0.72337
SERVICES	977,087	1,666,432	185,627	2,868,633	4,768,841	0.60154	0.60154		0.60154
METERS	2,655,219	18,622,837	504,439	22,026,352	4,768,841	4.61881	4.61881		4.61881
STREET LIGHTS	0	0	0	0	0	0.00000	0.00000		
INSTALL ON CUST PREMISES	0	2,740,995	0	2,740,995	4,768,841	0.57477	0.57477		0.57477
CUSTOMER ACCOUNTING									
METER READING	2,167	3,998,942	412	4,001,785	4,768,841	0.83915	0.83915		0.83915
CUSTOMER ACCOUNTS	7,543	19,557,613	1,433	19,567,509	4,768,841	4.10320	4.10320		4.10320
UNCOLLECTIBLES	0	4,017,283	0	4,017,283	4,768,841	0.84240	0.84240		0.84240
MISC	0	0	0	0	4,768,841	0.00000	0.00000		
CONSUMER INFORMATION									
CUSTOMER ASSIST	3,370	8,297,747	640	8,302,167	4,768,841	1.74092	1.74092		1.74092
SALES EXPENSE	0	0	0	0	4,768,841	0.00000	0.00000		
ADVERTISING	0	0	0	0	4,768,841	0.00000	0.00000		
MISC	0	0	0	0	4,768,841	0.00000	0.00000		
MISCELLANEOUS									
DEMAND	0	0	0	0	0	0.00000	0.00000		
ENERGY	0	720,999	0	720,999	5,010,676,610	0.00014	0.00014		0.00014
CUSTOMER	0	0	0	0	4,768,841	0.00000	0.00000		
REVENUE	0	0	0	(3,182,109)	4,768,841	(0.66727)	(0.66727)		(0.6673)
OTHER	0	46,749	(2,047)	32,871	4,768,841	0.00689	0.00689		0.00689
SUBSTATION CIAC	(10,776)	(407)		(14,545)	4,768,841	(0.00305)	(0.00305)		(0.0030)
TOTALS	73,121,755	368,142,921	13,891,696	402,235,590			0.078329	0.054571	20.94267



181 \*\*\* LARGE GENERAL SERVICE - SCHEDULE 9 SECONDARY \*\*\*  
 182  
 183  
 184

IDAHO POWER COMPANY  
 3CP12CP CLASS COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING DECEMBER 31, 2011

UNIT COSTS

185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240
FUNCTION	RETURN @ 7.31%	(B) OPERATING EXPENSES	(C) REVENUE DEFICIENCY	(D) REVENUE REQUIREMENT	(E) BILLING UNITS	(F) UNIT COSTS (\$/EA/CH)	(G) SUMMER (\$/KW)	(H) NON-SUMMER (\$/KW)	(I) SUMMER (\$/KWH)	(J) NON-SUMMER (\$/KWH)	(K) SUMMER SERVICE (\$/CUST/MO)	(L) BASIC (\$/KW)																																											
PRODUCTION																																																							
DEMAND - Base-load Summer	1,480,128	8,798,326	174,206	10,511,019	2,711,629	3,87627	3,87627																																																
DEMAND - Peak	1,897,191	8,146,146	223,293	10,378,552	2,711,629	3,82742	3,82742																																																
DEMAND - Base-load Non-Summer	3,749,265	22,286,765	441,275	26,625,134	7,403,637	3,59622	3,59622																																																
ENERGY - POWER SUPPLY	0	0	0	0	3,090,096,514	0.00000	0																																																
ENERGY - Summer	2,263,223	23,775,611	266,374	18,987,825	830,608,248	0.02286		0.022860																																															
ENERGY - Non-Summer	6,008,750	63,123,119	707,209	50,411,773	2,259,488,266	0.02246			0.022311																																														
ENERGY - ANNUAL	0	0	0	0	0	0																																																	
TRANSMISSION																																																							
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000																																																	
DEMAND - TRANSMISSION	9,134,878	16,383,637	1,075,144	21,346,573	10,115,266	2,11033	2,11033																																																
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000																																																	
DEMAND - DIRECT	0	0	0	0	0	0.00000																																																	
DISTRIBUTION																																																							
SUBSTATIONS - GENERAL	2,748,494	4,788,653	323,488	8,007,313	13,207,821	0.60626						0.60626																																											
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000																																																	
LINES - PRIMARY DEMAND	2,622,419	7,461,903	308,650	10,288,271	13,207,821	0.77895						0.77895																																											
LINES - PRIMARY CUSTOMER	444,763	1,265,542	52,347	1,744,896	364,571	4.78616				4.78616																																													
LINES - SECONDARY DIRECT	0	0	0	0	0	0.00000																																																	
LINE TRANS - PRIMARY DEMAND	459,046	594,300	54,028	1,125,039	13,207,821	0.08518						0.08518																																											
LINE TRANS - PRIMARY CUST	77,854	100,794	9,163	190,807	364,571	0.52337						0.52337																																											
LINE TRANS - SECOND DIRECT	0	0	0	0	0	0.00000																																																	
LINE TRANS - SECOND DEMAND	2,138,880	2,769,087	251,739	5,242,017	13,207,821	0.39689						0.39689																																											
LINE TRANS - SECOND CUSTOMER	321,623	416,387	37,854	788,241	364,571	2.16210						2.16210																																											
LINES - SECONDARY DEMAND	818,284	1,498,179	96,309	2,417,301	13,207,821	0.18302						0.18302																																											
LINES - SECONDARY CUSTOMER	88,109	161,318	10,370	260,285	364,571	0.71395						0.71395																																											
SERVICES	96,628	154,790	11,373	262,691	364,571	0.72055						0.72055																																											
METERS	694,219	4,573,263	81,707	5,382,001	364,571	14.76254						14.76254																																											
STREET LIGHTS	0	0	0	0	0	0.00000						0.00000																																											
INSTALL ON CUST PREMISES	0	209,546	0	209,546	364,571	0.57477						0.57477																																											
CUSTOMER ACCOUNTING	0	0	0	0	0	0.93511						0.93511																																											
METER READING	197	340,679	23	340,913	364,571	4.10314						4.10314																																											
CUSTOMER ACCOUNTS	614	1,495,156	72	1,495,889	364,571	1.06842						1.06842																																											
UNCOLLECTIBLES	0	389,514	0	389,514	364,571	0.00000						0.00000																																											
MISC	0	0	0	0	0	0.00000						0.00000																																											
CONSUMER INFORMATION																																																							
CUSTOMER ASSIST	274	634,351	32	634,679	364,571	1.74089						1.74089																																											
SALES EXPENSE	0	0	0	0	0	0.00000						0.00000																																											
ADVERTISING	0	0	0	0	0	0.00000						0.00000																																											
MISC	0	0	0	0	0	0.00000						0.00000																																											
MISCELLANEOUS																																																							
DEMAND	0	0	0	0	0	0.00000						0.00000																																											
ENERGY	0	444,642	0	444,642	3,090,096,514	0.00014						0.00014																																											
CUSTOMER	0	0	0	0	0	0.00000						0.00000																																											
REVENUE	0	0	0	0	0	0.00000						0.00000																																											
OTHER	0	0	0	0	0	0.00000						0.00000																																											
SUBSTATION CIAC	(24,956)	(885)	(2,937)	(30,664)	13,207,821	(0.00232)						(0.00232)																																											
TOTALS	35,019,884	169,810,824	4,121,719	177,364,660			9,81403	5,70656	0.023004	0.022455	31.8452	2.04797																																											

\*\*\* LARGE GENERAL SERVICE - SCHEDULE 9 PRIMARY \*\*\*

IDAHO POWER COMPANY

3CPI2CP CLASS COST OF SERVICE STUDY

TWELVE MONTHS ENDING DECEMBER 31, 2011

FUNCTION	(A) RETURN @ 5.34%	(B) OPERATING EXPENSES	(C) REVENUE DEFICIENCY	(D) REVENUE REQUIREMENT	(E) BILLING UNITS	(F) UNIT COSTS (\$/EACH)	(G) SUMMER (\$/KW)	(H) NON-SUMMER (\$/KW)	(I) SUMMER (\$/KWH)	(J) NON-SUMMER (\$/KWH)	(K) SUMMER SERVICE (\$/CUST/MO)	(L) BASIC (\$/KW)
PRODUCTION												
DEMAND - Base-load Summer	119,989	976,666	63,652	1,195,235	259,167	4.61183	4.61183					
DEMAND - Peak	153,799	904,270	81,587	1,188,547	259,167	4.58603	4.58603					
DEMAND - Base-load Non-Summer	338,737	2,757,191	179,693	3,374,224	727,917	4.63545	4.63545	4.63545				
ENERGY - POWER SUPPLY	0	0	0	0	402,044,137	0.00000	0.00000					
ENERGY - Summer	201,469	2,898,118	106,875	2,362,281	105,055,567	0.02249	0.02249		0.022486	0.022087		
ENERGY - Non-Summer	559,446	8,047,585	296,774	6,559,657	296,988,570	0.02209	0.02209					
ENERGY - ANNUAL	0	0	0	0	0	0.02219	0.02219					
TRANSMISSION												
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000	0.00000					
DEMAND - TRANSMISSION	801,318	1,967,958	425,082	2,754,085	987,084	2.79012	2.79012	2.79012				
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000	0.00000					
DEMAND - DIRECT	1,513	3,871	803	5,625	987,084	0.00570	0.00570	0.00570				
DISTRIBUTION												
SUBSTATIONS - GENERAL	219,280	523,143	116,323	926,761	1,213,619	0.76363	0.76363					0.76363
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000	0.00000					
LINE - PRIMARY DEMAND	209,221	815,186	110,987	1,173,562	1,213,619	0.96699	0.96699				4.98740	0.96699
LINE - PRIMARY CUSTOMER	1,933	7,532	1,025	10,843	2,170	4.98740	4.98740					
LINE - SECONDARY DIRECT	140,493	389,127	74,529	642,725	1,213,619	0.52959	0.52959					0.52959
LINE TRANS - PRIMARY DEMAND	36,623	64,925	19,428	131,590	1,213,619	0.10843	0.10843					0.10843
LINE TRANS - PRIMARY CUST	338	600	180	1,216	2,170	0.56035	0.56035				0.56035	0.56035
LINE TRANS - SECOND DIRECT	195,788	347,088	103,861	703,476	1,213,619	0.57965	0.57965					0.57965
LINE TRANS - SECOND DEMAND	0	0	0	0	1,213,619	0.00000	0.00000					
LINE TRANS - SECOND CUSTOMER	0	0	0	0	2,170	0.00000	0.00000					
LINE - SECONDARY DEMAND	0	0	0	0	1,213,619	0.00000	0.00000					
LINE - SECONDARY CUSTOMER	0	0	0	0	2,170	0.00000	0.00000					
SERVICES	2,895	6,351	1,536	11,465	2,170	5.28393	5.28393				5.28393	
METERS	130,613	1,178,204	69,288	1,417,527	2,170	653.32864	653.32864				653.32864	
STREET LIGHTS	171	5,121	91	5,416	2,170	2.49643	2.49643				2.49643	
INSTALL ON CUST PREMISES	0	1,248	0	1,248	2,170	0.57538	0.57538				0.57538	
CUSTOMER ACCOUNTING												
METER READING	78	184,111	41	184,256	2,170	84.92238	84.92238				84.92238	
CUSTOMER ACCOUNTS	22	73,213	12	73,254	2,170	33.76239	33.76239				33.76239	
UNCOLLECTIBLES	0	0	0	0	2,170	0.00000	0.00000					
MISC	0	0	0	0	2,170	0.00000	0.00000					
CONSUMER INFORMATION												
CUSTOMER ASSIST	1	3,775	1	3,777	2,170	1.74102	1.74102				1.74102	
SALES EXPENSE	0	0	0	0	2,170	0.00000	0.00000					
ADVERTISING	0	0	0	0	2,170	0.00000	0.00000					
MISC	0	0	0	0	2,170	0.00000	0.00000					
MISCELLANEOUS												
DEMAND	0	0	0	0	0	0.00000	0.00000					
ENERGY	0	57,851	0	57,851	402,044,137	0.00014	0.00014		0.000144	0.000144		
CUSTOMER	0	0	0	0	2,170	0.00000	0.00000					
REVENUE	0	0	0	(474)	2,170	(0.21840)	(0.21840)				(0.21840)	
OTHER	0	0	0	(1,573,678)	1,213,619	(1.29668)	(1.29668)					(1.29668)
SUBSTATION CIAC	(5,073)	(246)	(2,691)	(9,738)	1,213,619	(0.00802)	(0.00802)					(0.00802)
TOTALS	3,108,655	21,212,890	1,649,076	21,200,732			11.99368	7.43127	0.022630	0.022231	787.44951	1.64359

421 \*\*\* LARGE POWER - SCHEDULE 19 PRIMARY \*\*\*

IDAHO POWER COMPANY  
3CP/12CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011

UNIT COSTS

	(A) RETURN @ 5.75%	(B) OPERATING EXPENSES	(C) REVENUE DEFICIENCY	(D) REVENUE REQUIREMENT	(E) BILLING UNITS	(F) UNIT COSTS (\$/EA)	(G) SUMMER (\$/KW)	(H) NON-SUMMER (\$/KW)	(I) SUMMER (\$/KWH)	(J) NON-SUMMER (\$/KWH)	(K) SERVICE (\$/CUST/MO)	(L) BASIC (\$/KW)
426 FUNCTION												
427 PRODUCTION												
428 DEMAND - Base-load Summer	581,865	4,396,047	244,716	5,353,015	1,076,402	4,973,066	4,973,066					
429 DEMAND - Peak	745,820	4,070,188	313,671	5,315,351	1,076,402	4,938,071	4,938,071					
430 DEMAND - Base-load Non-Summer	1,627,606	12,296,733	684,526	14,973,586	3,093,134	4,840,911	4,840,911	4,840,911				
431 ENERGY - POWER SUPPLY	0	0	0	0	2,040,681,796	0,000,000	0,000,000					
432 ENERGY - Summer	1,076,986	14,379,974	452,955	11,671,589	523,070,229	0,022,314	0,022,314		0,022,314			
433 ENERGY - Non-Summer	3,083,391	41,169,206	1,296,790	33,415,223	1,517,611,567	0,022,029	0,022,029			0,022,018		
434 ENERGY - ANNUAL												
435 TRANSMISSION												
436 DEMAND - POWER SUPPLY	0	0	0	0	0	0,000,000	0,000,000					
437 DEMAND - TRANSMISSION	3,859,578	8,798,059	1,623,232	12,134,623	4,169,536	2,910,311	2,910,311	2,910,311				
438 DEMAND - SUBTRANSMISSION	0	0	0	0	0	0,000,000	0,000,000					
439 DEMAND - DIRECT	0	0	0	0	0	0,000,000	0,000,000					
440												
441												
442 DISTRIBUTION												
443 SUBSTATIONS - GENERAL	941,009	2,083,760	395,763	3,648,086	4,848,941	0,752,356	0,752,356					0,752,356
444 SUBSTATIONS - DIRECT	3,842	4,413	1,616	10,825	4,848,941	0,002,223	0,002,223					0,002,223
445 LINES - PRIMARY DEMAND	887,844	3,247,043	377,609	4,633,134	4,848,941	0,955,499	0,955,499					0,955,499
446 LINES - PRIMARY CUSTOMER	1,309	4,735	551	6,756	1,364	4,953,144	4,953,144			4,953,144		0,380,855
447 LINES - SECONDARY DIRECT	439,677	1,130,336	184,916	1,846,716	4,848,941	0,380,855	0,380,855					0,106,660
448 LINES - SECONDARY CUSTOMER	157,165	258,610	66,099	516,902	4,848,941	0,106,660	0,106,660					0,285,554
449 LINE TRANS - PRIMARY DEMAND	229	377	96	754	1,364	0,552,600	0,552,600			0,552,600		0,002,355
450 LINE TRANS - PRIMARY CUSTOMER	420,981	692,711	177,053	1,384,574	4,848,941	0,285,554	0,285,554					0,001,077
451 LINE TRANS - SECOND DIRECT	3,459	5,691	1,455	11,375	4,848,941	0,002,355	0,002,355			0,020,008		0,001,077
452 LINE TRANS - SECOND CUSTOMER	8	14	4	27	1,364	0,020,008	0,020,008					0,006,657
453 LINES - SECONDARY DEMAND	1,323	3,079	556	5,198	4,848,941	0,001,077	0,001,077					11,598,011
454 LINES - SECONDARY CUSTOMER	2	5	1	9	1,364	0,006,657	0,006,657					924,879,755
455 SERVICES	4,359	8,875	1,833	15,820	1,364	11,598,011	11,598,011					0,128,521
456 METERS	125,809	1,053,370	52,912	1,261,536	1,364	924,879,755	924,879,755					0,128,521
457 STREET LIGHTS	6	166	3	175	1,364	0,128,521	0,128,521					0,603,004
458 INSTALL ON CUST PREMISES	23	787	10	823	1,364	0,603,004	0,603,004					
459												
460 CUSTOMER ACCOUNTING												
461 METER READING	53	115,959	22	116,048	1,364	85,079,455	85,079,455					85,079,455
462 CUSTOMER ACCOUNTS	15	46,112	6	46,137	1,364	33,825,033	33,825,033					33,825,033
463 UNCOLLECTIBLES	0	28,902	0	28,902	1,364	21,189,339	21,189,339					21,189,339
464 MISC	0	0	0	0	1,364	0,000,000	0,000,000					
465												
466 CONSUMER INFORMATION												
467 CUSTOMER ASSIST	1	2,373	0	2,375	1,364	1,740,999	1,740,999					1,740,999
468 SALES EXPENSE	0	0	0	0	1,364	0,000,000	0,000,000					
469 ADVERTISING	0	0	0	0	1,364	0,000,000	0,000,000					
470 MISC	0	0	0	0	1,364	0,000,000	0,000,000					
471												
472 MISCELLANEOUS												
473 DEMAND	0	0	0	0	0	0,000,000	0,000,000					
474 ENERGY	0	293,639	0	293,639	2,040,681,796	0,000,144	0,000,144		0,000,144			
475 CUSTOMER	0	0	0	0	0	0,000,000	0,000,000					
476 REVENUE	0	0	0	0	1,364	(0,030,144)	(0,030,144)				(0,030,144)	
477 OTHER	0	0	0	0	4,848,941	(0,759,930)	(0,759,930)					(0,759,930)
478 SUBSTATION CIAC	(469,059)	(21,148)	(197,273)	(814,129)	4,848,941	(0,167,900)	(0,167,900)					(0,167,900)
479												
480 TOTALS	13,503,312	94,070,038	5,679,122	92,197,228	12,821,444	7,751,222	7,751,222	0,022,466	0,022,466	0,022,166	1,084,546,444	1,559,288



541

542

543

544

545

546

547

548

549

550

551

552

553

554

555

556

557

558

559

560

561

562

563

564

565

566

567

568

569

570

571

572

573

574

575

576

577

578

579

580

581

582

583

584

585

586

587

588

589

590

591

592

593

594

595

596

597

598

599

600

IDAHO POWER COMPANY  
3CPI2CP CLASS COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011

\*\*\* IRRIGATION - SCHEDULE 24 SECONDARY \*\*\*

FUNCTION	(A) RETURN @ 3.92%	(B) OPERATING EXPENSES	(C) REVENUE DEFICIENCY	(D) REVENUE REQUIREMENT	(E) BILLING UNITS	(F) UNIT COSTS (\$/EACh)	(G) IN-SEASON OUT-SEASON (\$/KWH)	(H) OUT-SEASON (\$/KWH)	(I) IN-SEASON (\$/KWH)	OUT-SEASON (\$/KWH)	SERVICE (\$/CUST/MO)
PRODUCTION											
DEMAND - Base-load Summer	1,169,668	12,965,994	1,268,304	16,139,405	3,688,584	4,37550	4.37550		0.023203	0.023598	
DEMAND - Peak	1,225,326	9,811,490	1,328,656	13,180,611	3,688,584	3,57335	3.57335				
DEMAND - Base-load Non-Summer	325,603	3,609,371	353,061	4,492,760	1,794,016	2,50430	2.50430				
ENERGY - POWER SUPPLY	0	0	0	0	1,679,776,734	0.00000	0.00000				
ENERGY - Summer	1,967,978	38,553,768	2,133,935	31,882,726	1,374,083,333	0.02320	0.02320				
ENERGY - Non-Summer	445,274	8,723,152	482,823	7,213,766	305,693,401	0.02360	0.02360				
ENERGY - ANNUAL					1,679,776,734	0.00000	0.00000				
TRANSMISSION											
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000	0.00000				
DEMAND - TRANSMISSION	2,611,990	8,736,174	2,832,255	12,832,792	5,482,600	2,34064	2.34064				
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000	0.00000				
DEMAND - DIRECT	0	0	0	0	0	0.00000	0.00000				
DISTRIBUTION											
SUBSTATIONS - GENERAL	1,920,485	6,239,816	2,082,436	11,500,174	5,482,600	2,09758	2.09758				
SUBSTATIONS - DIRECT	0	0	0	0	0	0.00000	0.00000				
LINES - PRIMARY DEMAND	1,832,391	9,723,173	1,986,914	14,423,445	5,482,600	2,63077	2.63077				5.14938
LINES - PRIMARY CUSTOMER	130,373	691,795	141,367	1,026,216	199,289	5,14938	5.14938				
LINES - SECONDARY DIRECT	0	0	0	0	0	0.00000	0.00000				
LINE TRANS - PRIMARY DEMAND	320,754	774,398	347,803	1,644,065	5,482,600	0.29987	0.29987				0.58696
LINE TRANS - PRIMARY CUST	22,821	55,098	24,746	116,974	199,289	0.58696	0.58696				
LINE TRANS - SECOND DIRECT	0	0	0	0	0	0.00000	0.00000				
LINE TRANS - SECOND DEMAND	1,494,523	3,608,237	1,620,554	7,660,370	5,482,600	1,39721	1.39721				2.42476
LINE TRANS - SECOND CUSTOMER	94,277	227,614	102,227	483,229	199,289	2,42476	2.42476				
LINES - SECONDARY DEMAND	0	0	0	0	5,482,600	0.00000	0.00000				
LINES - SECONDARY CUSTOMER	0	0	0	0	199,289	0.00000	0.00000				
SERVICES	29,629	88,511	32,127	166,660	199,289	0.83627	0.83627				0.83627
METERS	203,515	2,500,159	220,677	3,055,285	199,289	15,33092	15.33092				15.33092
STREET LIGHTS	0	0	0	0	5,482,600	0.00000	0.00000				
INSTALL ON CUST PREMISES	0	114,543	0	114,543	199,289	0.57476	0.57476				0.57476
CUSTOMER ACCOUNTING	0	0	0	0							
METER READING	99	320,385	107	320,660	199,289	1,60902	1.60902				1.60902
CUSTOMER ACCOUNTS	180	817,289	195	817,789	199,289	4,10353	4.10353				4.10353
UNCOLLECTIBLES	0	(26,683)	0	(26,683)	199,289	(0.13389)	(0.13389)				(0.13389)
MISC	0	0	0	0	199,289	0.00000	0.00000				
CONSUMER INFORMATION											
CUSTOMER ASSIST	80	346,761	87	346,985	199,289	1,74111	1.74111				1.74111
SALES EXPENSE	0	0	0	0	199,289	0.00000	0.00000				
ADVERTISING	0	0	0	0	199,289	0.00000	0.00000				
MISC	0	0	0	0	199,289	0.00000	0.00000				
MISCELLANEOUS											
DEMAND	0	0	0	0	0	0.00000	0.00000				
ENERGY	0	241,707	0	241,707	1,679,776,734	0.00014	0.00014		0.000144	0.000144	
CUSTOMER	0	0	0	0	199,289	0.00000	0.00000				
REVENUE	0	0	0	(76,940)	199,289	(0.38607)	(0.38607)				(0.38607)
OTHER	0	76,372	0	76,372	199,289	0.38322	0.38322				0.38322
SUBSTATION CIAC	(4,597)	(304)	(4,884)	(13,085)	5,482,600	(0.00239)	(0.00239)				
TOTALS	13,790,370	108,198,821	14,953,290	127,619,827			16,71254	11,26799	0.023347	0.023742	32,2200

**BEFORE THE**  
**IDAHO PUBLIC UTILITIES COMMISSION**

RECEIVED  
2011 JUN -1 PM 2:47  
IDAHO PUBLIC  
UTILITIES COMMISSION

**CASE NO. IPC-E-11-08**

**IDAHO POWER COMPANY**

**LARKIN, DI**  
**TESTIMONY**

**EXHIBIT NO. 37**

IDAHO POWER COMPANY  
DEVELOPMENT OF DEMAND AND ENERGY ALLOCATORS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011

Month	Multiplier/ Marginal Cost	Total IPUC Jurisdiction	Residential (1)	General Service (7)	General Service (9-Primary)	General Service (9-Secondary)	Area Lighting (15)	Large Power Service (19-Primary)	Irrigation Service (24-Secondary)
<b>CAPACITY RELATED ALLOCATION FACTORS</b>									
<b>Twelve Monthly Coincident Demands @ Generation Level</b>									
January		2,331,661	1,174,035	28,266	65,070	539,521	1,748	298,382	1,547
February		2,146,787	1,035,882	23,683	62,784	518,351	397	293,312	1,706
March		1,892,600	855,410	18,793	61,198	477,179	0	266,481	8,981
April		1,778,181	765,518	18,334	58,025	398,778	0	266,252	78,622
May		2,265,093	555,966	23,153	63,351	582,886	0	285,371	561,156
June		3,226,709	1,225,844	24,075	63,247	578,134	0	291,868	887,068
July		3,083,040	1,311,538	25,607	65,209	568,038	0	291,305	665,491
August		2,950,072	1,200,357	29,873	67,719	621,084	0	299,830	575,984
September		2,440,434	962,265	20,191	62,675	478,249	0	266,757	475,843
October		1,938,697	803,449	21,861	63,878	504,803	0	289,853	62,891
November		2,081,178	994,441	25,433	62,200	535,161	0	254,786	8,401
December		2,301,887	1,321,674	26,189	54,636	441,652	1,821	248,762	1,684
Total		28,436,340	12,206,380	285,259	749,993	6,243,837	3,966	3,352,958	3,329,374
Ratio		20.0000	0.4293	0.0100	0.0264	0.2196	0.0001	0.1179	0.1171
Actual	D10BS	21,3424	0.1314	0.0028	0.0069	0.0621	0.0000	0.0311	0.0916
Actual	D10BNS	22,6576	0.2978	0.0072	0.0195	0.1574	0.0001	0.0869	0.0255
<b>Three Monthly Coincident Demands (June - August) @ Generation Level</b>									
<b>Power Supply Service - Generation</b>									
January	0.00	0	0	0	0	0	0	0	0
February	0.00	0	0	0	0	0	0	0	0
March	0.00	0	0	0	0	0	0	0	0
April	0.00	0	0	0	0	0	0	0	0
May	0.00	0	0	0	0	0	0	0	0
June	1.00	3,226,709	1,225,844	24,075	63,247	578,134	0	291,868	887,068
July	1.00	3,083,040	1,311,538	25,607	65,209	568,038	0	291,305	665,491
August	1.00	2,950,072	1,200,357	29,873	67,719	621,084	0	299,830	575,984
September	0.00	0	0	0	0	0	0	0	0
October	0.00	0	0	0	0	0	0	0	0
November	0.00	0	0	0	0	0	0	0	0
December	0.00	0	0	0	0	0	0	0	0
Total		9,259,821	3,737,739	79,556	196,176	1,767,256	0	885,002	2,128,542
Ratio	D10P	1.0000	0.4037	0.0086	0.0212	0.1909	0.0000	0.0954	0.2299

IDAHO POWER COMPANY  
DEVELOPMENT OF DEMAND AND ENERGY ALLOCATORS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011

Month	Multipier/ Marginal Cost	Unmetered Service (40)	Municipal Street Light (41)	Traffic Control (42)	Total Tariff Customers	DOE/INL	Simplot	Micron	Hoku	Total Special Contracts
<b>CAPACITY RELATED ALLOCATION FACTORS</b>										
<b>Monthly Coincident Demands @ Generation Level</b>										
January		2,084	6,478	490	2,117,625	50,409	23,120	57,548	82,964	214,040
February		2,080	1,410	466	1,940,078	44,570	21,771	57,409	82,964	206,715
March		2,079	0	470	1,690,598	38,814	22,600	57,744	82,852	202,009
April		2,079	0	468	1,588,085	26,727	23,343	57,070	82,964	190,104
May		2,068	0	464	2,074,425	23,451	24,353	59,910	82,964	190,677
June		2,073	0	460	3,072,779	26,598	19,935	63,902	43,505	153,941
July		2,061	0	460	2,929,720	22,810	23,465	63,550	43,505	153,331
August		2,048	0	458	2,797,365	25,701	21,291	62,222	43,505	152,719
September		2,062	0	430	2,268,484	21,996	22,902	59,278	67,787	171,963
October		2,043	0	413	1,749,004	26,119	22,582	58,042	82,964	189,707
November		2,045	0	396	1,882,877	42,051	19,292	53,895	83,079	198,316
December		2,045	6,728	409	2,105,618	37,007	22,990	53,324	82,964	196,285
Total		24,769	14,616	5,382	26,216,659	386,253	267,645	703,895	862,015	2,219,807
Ratio		0.0009	0.0005	0.0002	0.9219	0.0136	0.0094	0.0248	0.0303	0.0781
Actual	D10BS	0.0002	0.0000	0.0000	0.3095	0.0026	0.0023	0.0067	0.0046	0.0162
Actual	D10BNS	0.0007	0.0005	0.0001	0.6125	0.0109	0.0071	0.0181	0.0257	0.0619
<b>Three Monthly Coincident Demands (June - August) @ Generation Level</b>										
<b>Power Supply Service - Generation</b>										
January	0.00	0	0	0	28	0	0	0	0	0
February	0.00	0	0	0	29	0	0	0	0	0
March	0.00	0	0	0	30	0	0	0	0	0
April	0.00	0	0	0	31	0	0	0	0	0
May	0.00	0	0	0	32	0	0	0	0	0
June	1.00	2,073	0	460	3,072,803	26,598	19,935	63,902	43,505	153,941
July	1.00	2,061	0	460	2,929,744	22,810	23,465	63,550	43,505	153,331
August	1.00	2,048	0	458	2,797,389	25,701	21,291	62,222	43,505	152,719
September	0.00	0	0	0	36	0	0	0	0	0
October	0.00	0	0	0	37	0	0	0	0	0
November	0.00	0	0	0	38	0	0	0	0	0
December	0.00	0	0	0	39	0	0	0	0	0
Total		6,182	0	1,378	8,800,236	75,110	64,691	189,674	130,516	459,991
Ratio	D10P	0.0007	0.0000	0.0001	0.9504	0.0081	0.0070	0.0205	0.0141	0.0497

IDAHO POWER COMPANY  
DEVELOPMENT OF DEMAND AND ENERGY ALLOCATORS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011

Month	Multiplier/ Marginal Cost	Total IPUC Jurisdiction	Residential (1)	General Service (7)	General Service (9-Primary)	General Service (9-Secondary)	Area Lighting (15)	Large Power Service (19-Primary)	Irrigation Service (24-Secondary)
<b>CAPACITY RELATED ALLOCATION FACTORS</b>									
<b>Monthly Coincident Demands @ Generation Level</b>									
January	2,331,661	2,331,661	1,174,035	28,266	65,070	539,521	1,748	298,382	1,547
February	2,146,787	2,146,787	1,035,862	23,683	62,784	518,351	397	293,312	1,706
March	1,892,600	1,892,600	855,410	18,793	61,198	477,179	0	266,481	8,981
April	1,778,181	1,778,181	765,518	18,334	58,025	398,778	0	266,252	78,622
May	2,265,093	2,265,093	555,966	23,153	63,351	582,886	0	285,371	561,156
June	3,226,709	3,226,709	1,225,844	24,075	63,247	578,134	0	291,868	887,068
July	3,083,040	3,083,040	1,311,538	25,607	65,209	568,038	0	291,305	665,491
August	2,950,072	2,950,072	1,200,357	29,873	67,719	621,084	0	299,830	575,984
September	2,440,434	2,440,434	962,265	20,191	62,675	478,249	0	266,757	475,843
October	1,938,697	1,938,697	803,449	21,661	63,878	504,803	0	289,853	62,891
November	2,081,178	2,081,178	994,441	25,433	62,200	535,161	0	254,786	8,401
December	2,301,887	2,301,887	1,321,674	26,189	54,636	441,652	1,821	248,762	1,684
Total	28,436,340	28,436,340	12,206,380	285,259	749,993	6,243,837	3,966	3,352,958	3,329,374
Actual	D13	65.0000	0.4283	0.0100	0.0264	0.2196	0.0001	0.1179	0.1171
<b>Monthly Coincident Demands Weighted by Marginal Transmission Costs</b>									
<b>Transmission Service</b>									
January	2.39	5,572,669	2,805,943	67,555	155,517	1,289,455	4,178	713,133	3,698
February	2.29	4,916,142	2,372,171	54,234	143,775	1,187,025	910	671,685	3,908
March	3.48	6,586,247	2,976,828	65,398	212,970	1,660,582	0	927,352	31,252
April	0.96	1,707,054	734,898	17,601	55,704	382,827	0	255,602	75,477
May	12.59	28,517,525	6,999,613	291,500	797,589	7,338,538	0	3,592,824	7,064,957
June	27.70	89,379,850	33,955,890	666,881	1,751,949	16,014,306	0	8,084,730	24,571,772
July	32.75	100,969,546	42,952,872	838,632	2,135,610	19,603,251	0	9,540,226	21,794,821
August	23.02	67,910,667	27,632,212	687,686	1,558,895	14,297,354	0	6,902,088	13,259,150
September	20.38	49,736,053	19,610,951	411,495	1,277,313	9,746,714	0	5,436,504	9,697,684
October	6.66	12,911,724	5,350,968	144,262	425,428	3,361,989	0	1,930,420	418,853
November	6.93	14,422,565	6,891,476	176,250	431,044	3,708,667	0	1,765,665	56,218
December	33.85	77,918,862	44,738,676	886,497	1,849,438	14,949,935	61,638	8,420,596	57,008
Total		460,548,905	197,022,498	4,307,992	10,795,233	92,540,642	66,726	48,240,826	77,036,798
Weighted	D13	86.0000	0.4278	0.0094	0.0234	0.2009	0.0001	0.1047	0.1673
Average	D13	75.0000	0.4285	0.0097	0.0249	0.2103	0.0001	0.1113	0.1422

IDAHO POWER COMPANY  
DEVELOPMENT OF DEMAND AND ENERGY ALLOCATORS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011

Month	Multiplier/ Marginal Cost	Unmetered Service (40)	Municipal Street Light (41)	Traffic Control (42)	Total Tariff Customers	DOE/INL	Simplex	Micron	Hoku	Total Special Contracts	
<b>CAPACITY RELATED ALLOCATION FACTORS</b>											
<b>Monthly Coincident Demands @ Generation Level</b>											
44											
45	0.00	2,084	6,478	490	2,117,669	50,409	23,120	57,548	82,964	214,040	
46	0.00	2,080	1,410	466	1,940,122	44,570	21,771	57,409	82,964	206,715	
47	0.00	2,079	0	470	1,690,642	38,814	22,600	57,744	82,852	202,009	
48	0.00	2,079	0	468	1,588,129	26,727	23,343	57,070	82,964	190,104	
49	0.00	2,068	0	464	2,074,469	23,451	24,353	59,910	82,964	190,677	
50	0.00	2,073	0	460	3,072,823	26,598	19,935	63,902	43,505	153,941	
51	0.00	2,061	0	460	2,929,764	22,810	23,465	63,550	43,505	153,331	
52	0.00	2,048	0	458	2,797,409	25,701	21,291	62,222	43,505	152,719	
53	0.00	2,062	0	430	2,268,528	21,996	22,902	59,278	67,787	171,963	
54	0.00	2,043	0	413	1,749,048	26,119	22,582	58,042	82,964	189,707	
55	0.00	2,045	0	396	1,882,921	42,051	19,292	53,895	83,079	198,316	
56	0.00	2,045	6,728	409	2,105,662	37,007	22,990	53,324	82,964	196,285	
57											
58											
59											
60											
61											
62		24,769	14,616	5,382	26,217,187	386,253	267,645	703,895	862,015	2,219,807	
63											
64	D13	0.0009	0.0005	0.0002	64,9219	0.0136	0.0094	0.0248	0.0303	0.0781	
65											
66	<b>Monthly Coincident Demands Weighted by Marginal Transmission Costs</b>										
67											
68	<b>Transmission Service</b>										
69											
70	2.39	4,980	15,482	1,171	5,061,185	120,477	55,258	137,539	198,283	511,557	
71	2.29	4,763	3,228	1,067	4,442,839	102,066	49,856	131,468	189,986	473,377	
72	3.48	7,236	0	1,636	5,883,331	135,072	78,647	200,948	288,325	702,982	
73	0.96	1,996	0	449	1,524,628	25,658	22,410	54,787	79,645	182,500	
74	12.59	26,041	0	5,836	26,116,985	295,251	306,600	754,265	1,044,510	2,400,626	
75	27.70	57,430	0	12,736	86,115,795	736,772	552,211	1,770,079	1,205,095	4,264,158	
76	32.75	67,487	0	15,071	95,948,079	747,033	768,482	2,081,265	1,424,797	5,021,576	
77	23.02	47,147	0	10,536	64,395,168	591,640	490,117	1,432,351	1,001,491	3,515,599	
78	20.38	42,028	0	8,755	46,231,543	448,273	466,738	1,208,094	1,381,504	3,504,609	
79	6.66	13,607	0	2,748	11,648,361	173,953	150,397	386,562	552,537	1,263,449	
80	6.93	14,170	0	2,742	13,048,319	291,413	133,691	375,493	575,736	1,374,333	
81	33.85	69,238	227,741	13,858	71,274,741	1,252,672	778,217	1,805,032	2,808,314	6,644,235	
82											
83		356,124	246,451	76,605	430,690,973	4,920,280	3,852,623	10,335,883	10,750,224	29,859,010	
84											
85	D13	0.0008	0.0005	0.0002	85,9352	0.0107	0.0084	0.0224	0.0233	0.0648	
86											
87	D13	0.0008	0.0005	0.0002	75,4286	0.0121	0.0089	0.0236	0.0268	0.0714	

**IDAHO POWER COMPANY  
DEVELOPMENT OF DEMAND AND ENERGY ALLOCATORS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011**

88	Month	Multiplier/ Marginal Cost	Total IPUC Jurisdiction	Residential (1)	General Service (7)	General Service (9-Primary)	General Service (9-Secondary)	Area Lighting (15)	Large Power Service (19-Primary)	Irrigation Service (24-Secondary)	
89	January	1,283,458	625,912	16,968	35,923	304,717	600	189,699	1,130		
90	February	1,086,417	500,594	14,278	32,499	269,712	609	170,702	1,125		
91	March	1,076,412	467,825	13,736	35,146	273,491	603	175,568	6,557		
92	April	988,451	377,363	11,804	33,579	254,667	608	167,969	55,556		
93	May	1,217,191	366,973	12,056	35,094	273,236	606	178,558	254,223		
94	June	1,333,520	360,642	12,355	35,071	279,735	608	183,037	373,077		
95	July	1,674,331	520,682	15,009	38,350	326,172	609	190,384	484,371		
96	August	1,516,819	470,398	14,609	39,385	318,040	609	188,101	389,406		
97	September	1,222,204	369,961	12,253	37,959	284,956	610	180,331	244,214		
98	October	1,046,420	387,650	12,077	36,680	273,754	607	182,919	45,921		
99	November	1,074,372	467,600	13,109	36,294	270,955	605	182,845	5,936		
100	December	1,292,468	640,318	17,065	36,191	299,763	604	194,226	1,230		
101	Total	14,822,063	5,555,918	165,319	432,172	3,429,199	7,277	2,194,338	1,862,747		
102	Ratio	1,0001	0.3748	0.0112	0.0292	0.2314	0.0005	0.1480	0.1257		
103	Actual	E10S	0.0912	0.0028	0.0076	0.0623	0.0001	0.0379	0.1006		
104	Actual	E10NS	0.2836	0.0083	0.0215	0.1690	0.0004	0.1102	0.0251		
105	<b>Monthly Energy Requirements Weighted by Marginal Energy Costs</b>										
106	<b>Power Supply Service - Generation</b>										
107	January	39.51	50,709,427	24,729,770	670,417	1,419,331	12,039,367	23,717	7,495,016	44,635	
108	February	36.48	39,632,490	18,261,654	520,865	1,185,572	9,839,096	22,203	6,227,215	41,055	
109	March	35.59	38,309,509	16,649,881	488,859	1,250,851	9,733,533	21,456	6,248,471	233,378	
110	April	33.06	33,008,794	12,475,635	390,225	1,110,132	8,419,300	20,084	5,553,042	1,836,677	
111	May	33.49	40,763,714	12,289,919	403,754	1,175,298	9,150,888	20,305	5,979,910	8,513,923	
112	June	30.40	40,539,007	10,963,504	375,595	1,066,162	8,503,934	18,471	5,564,323	11,341,551	
113	July	47.52	79,564,225	24,742,808	713,246	1,822,395	15,499,706	28,930	9,047,058	23,017,301	
114	August	48.24	73,171,332	22,692,012	704,761	1,899,942	15,342,248	29,398	9,073,970	18,784,950	
115	September	44.86	54,828,089	16,596,457	549,655	1,702,838	12,783,145	27,347	8,089,638	10,955,440	
116	October	45.16	47,256,316	17,506,288	545,389	1,656,471	12,362,742	27,391	8,712,231	2,073,801	
117	November	46.32	49,764,913	21,659,243	607,189	1,681,133	12,550,625	28,038	8,469,372	274,964	
118	December	51.44	66,484,570	32,937,977	877,813	1,861,648	15,419,797	31,094	9,990,971	63,257	
119	Total		614,032,386	231,505,145	6,847,770	17,831,772	141,644,181	298,436	90,451,217	77,180,932	
120	Ratio		1,0000	0.3770	0.0112	0.0290	0.2307	0.0005	0.1473	0.1257	
121	Weighted	E10S	0.3326	0.0951	0.0029	0.0078	0.0641	0.0001	0.0386	0.1044	
122	Weighted	E10NS	0.6674	0.2819	0.0082	0.0212	0.1666	0.0004	0.1087	0.0213	
123	Average	E10S	0.3272	0.0932	0.0029	0.0077	0.0632	0.0001	0.0382	0.1025	
124	Average	E10NS	0.6728	0.2828	0.0083	0.0214	0.1678	0.0004	0.1094	0.0232	
125	Total Ratio		1,0000	0.3759	0.0112	0.0291	0.2310	0.0005	0.1477	0.1257	

IDAHO POWER COMPANY  
DEVELOPMENT OF DEMAND AND ENERGY ALLOCATORS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2011

Month	Multipier/ Marginal Cost	Unmetered Service (40)	Municipal Street Light (41)	Traffic Control (42)	Total Tariff Customers	DOE/INL	Simplot	Micron	Hoku	Total Special Contracts
<b>ENERGY RELATED ALLOCATION FACTORS</b>										
88										
89										
90										
91										
92										
93		1,493	2,225	351	1,179,111	28,873	16,634	41,356	17,577	104,440
94		1,490	2,160	334	993,597	24,087	15,086	37,866	15,876	92,914
95		1,490	2,081	337	976,928	23,511	16,742	41,773	17,563	99,579
96		1,490	2,156	335	905,622	19,242	16,223	40,450	17,010	92,925
97		1,482	2,034	332	1,124,691	16,717	16,654	41,649	17,577	92,597
98		1,485	2,069	329	1,248,506	16,144	10,142	41,816	17,010	85,111
99		1,476	2,074	330	1,579,556	16,404	16,713	44,179	17,577	94,874
100		1,467	2,082	328	1,424,526	15,591	16,528	42,696	17,577	92,392
101		1,477	2,108	308	1,134,277	15,707	15,760	39,650	17,010	86,028
102		1,464	2,124	296	953,594	19,522	16,362	39,467	17,577	92,928
103		1,465	2,183	283	981,378	21,883	16,128	38,053	17,034	93,097
104		1,465	2,233	293	1,193,493	25,647	16,825	39,030	17,577	99,080
105										
106		17,745	25,528	3,856	13,695,280	243,329	189,797	487,985	206,955	1,127,965
107		0.0012	0.0017	0.0003	0.9240	0.0164	0.0128	0.0329	0.0140	0.0761
108										
109	Actual	0.0003	0.0004	0.0001	0.3034	0.0032	0.0029	0.0087	0.0035	0.0184
110	Actual	0.0009	0.0013	0.0002	0.6205	0.0132	0.0099	0.0242	0.0104	0.0577
111										
112										
113										
114										
115										
116	January	39.51	87,895	13,867	46,583,002	1,140,769	657,223	1,633,966	694,467	4,126,425
117	February	36.48	78,784	12,175	36,242,978	878,691	550,329	1,381,334	579,156	3,389,511
118	March	35.59	74,055	11,984	34,765,487	836,751	595,836	1,486,710	624,725	3,544,021
119	April	33.06	49,253	11,089	29,936,701	636,128	536,325	1,337,289	562,351	3,072,093
120	May	33.49	49,628	11,121	37,662,654	559,850	557,731	1,394,825	588,654	3,101,060
121	June	30.40	45,155	10,014	37,951,618	490,766	308,320	1,271,198	517,104	2,587,389
122	July	47.52	70,155	15,667	75,055,817	779,537	794,219	2,099,392	835,259	4,508,408
123	August	48.24	70,783	15,818	69,714,332	752,114	797,305	2,059,667	847,914	4,457,001
124	September	44.86	66,278	13,807	50,879,158	704,629	707,000	1,774,234	763,069	3,948,931
125	October	45.16	66,101	13,351	43,059,701	881,623	738,904	1,782,311	793,777	4,196,615
126	November	46.32	67,856	13,131	45,452,646	1,013,630	747,041	1,762,598	788,998	4,312,267
127	December	51.44	75,381	15,088	61,387,914	1,319,303	865,491	2,007,702	904,161	5,096,656
128										
129	Total		1,048,485	157,111	567,692,007	9,993,792	7,855,725	19,991,227	8,499,635	46,340,379
130	Ratio		0.0012	0.0003	0.9245	0.0163	0.0128	0.0326	0.0138	0.0755
131										
132	Weighted	E10S	0.0004	0.0001	0.3138	0.0033	0.0031	0.0088	0.0036	0.0188
133	Weighted	E10NS	0.0009	0.0002	0.6107	0.0130	0.0097	0.0237	0.0103	0.0567
134										
135										
136	Average	E10S	0.0003	0.0001	0.3086	0.0033	0.0030	0.0088	0.0036	0.0186
137	Average	E10NS	0.0009	0.0002	0.6156	0.0131	0.0098	0.0240	0.0104	0.0572
138	Total Ratio		0.0012	0.0003	0.9242	0.0163	0.0128	0.0327	0.0139	0.0758



**BEFORE THE**  
**IDAHO PUBLIC UTILITIES COMMISSION**

RECEIVED  
2011 JUN -1 PM 2:47

IDAHO PUBLIC  
COMMISSION

**CASE NO. IPC-E-11-08**

**IDAHO POWER COMPANY**

**LARKIN, DI**  
**TESTIMONY**

**EXHIBIT NO. 38**

Idaho Power Company  
 Before the Idaho Public Utilities Commission  
 Revenue Allocation Summary  
 12 Months Ending December 31, 2011  
 Proformed Normalized Sales and Revenue

Line No.	Tariff Description	Rate Schedule No.	2011 Average Number of Customers	2011 Sales Normalized (kWh)	Proformed Normalized Revenue	Average Mills per kWh
<u>Uniform Tariff Schedules</u>						
1	Residential Service	1,3,4,5	397,403	5,010,676,610	379,425,425	75.72
2	Small General Service	7	28,351	148,946,670	14,360,802	96.42
3	Large General Service	9P, 9T	181	402,044,137	18,492,949	46.00
4	Large General Service	9S	30,381	3,090,096,514	170,596,797	55.21
5	Dusk/Dawn Lighting	15	0	6,562,095	1,128,744	172.01
6	Large Power Service	19S, 19P, 19T	114	2,040,681,796	82,872,110	40.61
7	Irrigation Service	24	16,607	1,679,776,734	103,066,526	61.36
8	Unmetered Service	40	1,984	16,000,941	1,062,116	66.38
9	Municipal Street Lighting	41	314	23,018,849	2,786,748	121.06
10	Traffic Control Lighting	42	358	3,477,113	160,191	46.07
11	<i>Total Idaho Rates</i>		475,693	12,421,281,459	773,952,408	62.31
<u>Special Contracts</u>						
12	Micron	26	1	464,652,076	16,186,334	34.84
13	Simplot	29	1	180,758,797	5,892,298	32.60
14	DOE/INL	30	1	235,100,000	7,661,384	32.59
15	Hoku*	32	1	567,106,219	31,288,351	55.17
16	<i>Total Specials</i>		4	1,447,617,092	61,028,367	42.16
17	<i>Total Idaho Retail Sales</i>		475,697	13,868,898,551	834,980,775	60.21

\* Reflects only the Idaho-allocated portion of Block 1 energy sales

Idaho Power Company  
 Before the Idaho Public Utilities Commission  
 Revenue Allocation Summary  
 12 Months Ending December 31, 2011  
 3CP/12CP Cost-of-Service Results

Line No.	Tariff Description	Rate Schedule No.	COS		Revenue Allocation at COS	Average Mills per kWh
			Percent Change	Revenue Change		
<u>Uniform Tariff Schedules</u>						
1	Residential Service	1,3,4,5	6.01%	22,810,165	402,235,590	80.28
2	Small General Service	7	12.78%	1,835,409	16,196,211	108.74
3	Large General Service	9P, 9T	14.64%	2,707,783	21,200,732	52.73
4	Large General Service	9S	3.97%	6,767,863	177,364,660	57.40
5	Dusk/Dawn Lighting	15	-53.60%	(605,053)	523,691	79.81
6	Large Power Service	19S, 19P, 19T	11.25%	9,325,118	92,197,228	45.18
7	Irrigation Service	24	23.82%	24,553,301	127,619,827	75.97
8	Unmetered Service	40	7.50%	79,688	1,141,804	71.36
9	Municipal Street Lighting	41	-24.38%	(679,271)	2,107,477	91.55
10	Traffic Control Lighting	42	74.00%	118,542	278,733	80.16
11	Total Idaho Rates		8.65%	66,913,545	840,865,953	67.70
<u>Special Contracts*</u>						
12	Micron	26	26.21%	4,242,582	20,428,916	43.97
13	Simplot	29	23.50%	1,384,811	7,277,109	40.26
14	DOE/INL	30	26.42%	2,024,115	9,685,499	41.20
15	Total Specials		25.73%	7,651,508	37,391,524	25.83
16	Total Idaho Retail Sales		8.93%	74,565,052	878,257,476	63.33

\* Because Hoku's revenue requirement allocation is based on the proposed change to Large Power Service and not their cost-of-service results they are excluded from this table

Idaho Power Company  
 Before the Idaho Public Utilities Commission  
 Revenue Allocation Summary  
 12 Months Ending December 31, 2011  
 First Pass Revenue Allocation

Line No.	Tariff Description	Rate Schedule No.	First Pass Percent Change	First Pass Revenue Change	First Pass Revenue Allocation
<u>Uniform Tariff Schedules</u>					
1	Residential Service	1,3,4,5	6.01%	22,810,165	402,235,590
2	Small General Service	7	12.78%	1,835,409	16,196,211
3	Large General Service	9P, 9T	14.64%	2,707,783	21,200,732
4	Large General Service	9S	3.97%	6,767,863	177,364,660
5	Dusk/Dawn Lighting	15	0.00%	0	1,128,744
6	Large Power Service	19S, 19P, 19T	11.25%	9,325,118	92,197,228
7	Irrigation Service	24	14.85%	15,305,379	118,371,905
8	Unmetered Service	40	7.50%	79,688	1,141,804
9	Municipal Street Lighting	41	0.00%	0	2,786,748
10	Traffic Control Lighting	42	<u>14.85%</u>	<u>23,788</u>	<u>183,979</u>
11	<i>Total Idaho Rates</i>		7.60%	58,855,193	832,807,601
<u>Special Contracts</u>					
12	Micron	26	14.85%	2,403,671	18,590,005
13	Simplot	29	14.85%	875,006	6,767,304
14	DOE/INL	30	<u>14.85%</u>	<u>1,137,716</u>	<u>8,799,100</u>
15	<i>Total Specials</i>		7.24%	4,416,392	34,156,408
16	Total Idaho Retail Sales		7.58%	63,271,585	866,964,009
17	Revenue Requirement Shortfall (Excluding Hoku)				11,293,467

Idaho Power Company  
 Before the Idaho Public Utilities Commission  
 Revenue Allocation Summary  
 12 Months Ending December 31, 2011  
 Second Pass Revenue Allocation

Line No.	Tariff Description	Rate Schedule No.	Second Pass Percent Change	Second Pass Revenue Change	Second Pass Revenue Allocation
<u>Uniform Tariff Schedules</u>					
1	Residential Service	1,3,4,5	7.70%	29,205,214	408,630,639
2	Small General Service	7	14.57%	2,092,909	16,453,711
3	Large General Service	9P, 9T	14.85%	2,746,203	21,239,152
4	Large General Service	9S	5.62%	9,587,741	180,184,538
5	Dusk/Dawn Lighting	15	0.00%	0	1,128,744
6	Large Power Service	19S, 19P, 19T	13.02%	10,790,940	93,663,050
7	Irrigation Service	24	14.85%	15,305,379	118,371,905
8	Unmetered Service	40	9.21%	97,841	1,159,957
9	Municipal Street Lighting	41	0.00%	0	2,786,748
10	Traffic Control Lighting	42	<u>14.85%</u>	<u>23,788</u>	<u>183,979</u>
11	<i>Total Idaho Rates</i>			69,850,015	843,802,423
<u>Special Contracts</u>					
12	Micron	26	14.85%	2,403,671	18,590,005
13	Simplot	29	14.85%	875,006	6,767,304
14	DOE/INL	30	<u>14.85%</u>	<u>1,137,716</u>	<u>8,799,100</u>
15	<i>Total Specials</i>			4,416,392	34,156,408
16	Total Idaho Retail Sales		8.89%	74,266,407	877,958,831
17	Revenue Requirement Shortfall (Excluding Hoku)				298,645

Idaho Power Company  
 Before the Idaho Public Utilities Commission  
 Revenue Allocation Summary  
 12 Months Ending December 31, 2011  
 Revenue Allocation Excluding Hoku

Line No.	Tariff Description	Rate Schedule No.	Percent Change	Revenue Change	Revenue Allocation
<u>Uniform Tariff Schedules</u>					
1	Residential Service	1,3,4,5	7.75%	29,406,450	408,831,875
2	Small General Service	7	14.63%	2,101,012	16,461,814
3	Large General Service	9P, 9T	14.85%	2,746,203	21,239,152
4	Large General Service	9S	5.67%	9,676,476	180,273,273
5	Dusk/Dawn Lighting	15	0.00%	0	1,128,744
6	Large Power Service	19S, 19P, 19T	13.02%	10,790,940	93,663,050
7	Irrigation Service	24	14.85%	15,305,379	118,371,905
8	Unmetered Service	40	9.27%	98,412	1,160,528
9	Municipal Street Lighting	41	0.00%	0	2,786,748
10	Traffic Control Lighting	42	14.85%	23,788	183,979
11	<i>Total Idaho Rates</i>			70,148,660	844,101,068
<u>Special Contracts</u>					
12	Micron	26	14.85%	2,403,671	18,590,005
13	Simplot	29	14.85%	875,006	6,767,304
14	DOE/INL	30	14.85%	1,137,716	8,799,100
15	<i>Total Specials</i>			4,416,392	34,156,408
16	<i>Total Idaho Retail Sales (Excluding Hoku)</i>		8.93%	74,565,052	878,257,476

Idaho Power Company  
 Before the Idaho Public Utilities Commission  
 Revenue Allocation Summary  
 12 Months Ending December 31, 2011  
 Revenue Shortfall Including Hoku

Line No.	Tariff Description	Rate		Percent Change	Revenue Change	Revenue Allocation
		Schedule No.				
<u>Uniform Tariff Schedules</u>						
1	Residential Service	1,3,4,5		7.75%	29,406,450	408,831,875
2	Small General Service	7		14.63%	2,101,012	16,461,814
3	Large General Service	9P, 9T		14.85%	2,746,203	21,239,152
4	Large General Service	9S		5.67%	9,676,476	180,273,273
5	Dusk/Dawn Lighting	15		0.00%	0	1,128,744
6	Large Power Service	19S, 19P, 19T		13.02%	10,790,940	93,663,050
7	Irrigation Service	24		14.85%	15,305,379	118,371,905
8	Unmetered Service	40		9.27%	98,412	1,160,528
9	Municipal Street Lighting	41		0.00%	0	2,786,748
10	Traffic Control Lighting	42		14.85%	23,788	183,979
11	<i>Total Idaho Rates</i>				70,148,660	844,101,068
<u>Special Contracts</u>						
12	Micron	26		14.85%	2,403,671	18,590,005
13	Simplot	29		14.85%	875,006	6,767,304
14	DOE/INL	30		14.85%	1,137,716	8,799,100
15	Hoku - Block 1 Charges Only	32		0.00%	0	24,204,343
16	Hoku - Block 2 Charges Only	32		13.02%	922,423	8,006,430
17	<i>Total Specials</i>				5,338,815	66,367,182
18	Total Idaho Retail Sales			9.04%	75,487,475	910,468,250
19	Revenue Requirement Shortfall (Including Hoku)					7,140,770

Idaho Power Company  
 Before the Idaho Public Utilities Commission  
 Revenue Allocation Summary  
 12 Months Ending December 31, 2011  
 Hoku Revenue Shortfall Spread

Line No.	Tariff Description	Rate Schedule No.	Percent Change	Revenue Change	Revenue Allocation
<u>Uniform Tariff Schedules</u>					
1	Residential Service	1,3,4,5	8.79%	33,368,746	412,794,171
2	Small General Service	7	16.60%	2,384,107	16,744,909
3	Large General Service	9P, 9T	14.85%	2,746,203	21,239,152
4	Large General Service	9S	6.44%	10,980,308	181,577,105
5	Dusk/Dawn Lighting	15	0.00%	0	1,128,744
6	Large Power Service	19S, 19P, 19T	14.78%	12,244,937	95,117,047
7	Irrigation Service	24	14.85%	15,305,379	118,371,905
8	Unmetered Service	40	10.51%	111,672	1,173,788
9	Municipal Street Lighting	41	0.00%	0	2,786,748
10	Traffic Control Lighting	42	14.85%	<u>23,788</u>	<u>183,979</u>
11	<i>Total Idaho Rates</i>			77,165,141	851,117,549
<u>Special Contracts</u>					
12	Micron	26	14.85%	2,403,671	18,590,005
13	Simplot	29	14.85%	875,006	6,767,304
14	DOE/INL	30	14.85%	1,137,716	8,799,100
15	Hoku - Block 1 Charges Only	32	0.00%	0	24,204,343
16	Hoku - Block 2 Charges Only	32	14.78%	<u>1,046,712</u>	<u>8,130,719</u>
17	<i>Total Specials</i>			5,463,104	66,491,471
18	Total Idaho Retail Sales		9.90%	82,628,245	917,609,020
19	Revenue Requirement Shortfall (Including Hoku)				(0)



Idaho Power Company  
 Before the Idaho Public Utilities Commission  
 Revenue Allocation Summary  
 12 Months Ending December 31, 2011  
 Third Pass Revenue Allocation

Line No.	Tariff Description	Rate Schedule No.	Third Pass Percent Change	Third Pass Revenue Change	Third Pass Revenue Allocation
<u>Uniform Tariff Schedules</u>					
1	Residential Service	1,3,4,5	8.79%	33,368,746	412,794,171
2	Small General Service	7	14.85%	2,132,579	16,493,381
3	Large General Service	9P, 9T	14.85%	2,746,203	21,239,152
4	Large General Service	9S	6.44%	10,980,308	181,577,105
5	Dusk/Dawn Lighting	15	0.00%	0	1,128,744
6	Large Power Service	19S, 19P, 19T	14.78%	12,244,937	95,117,047
7	Irrigation Service	24	14.85%	15,305,379	118,371,905
8	Unmetered Service	40	10.51%	111,672	1,173,788
9	Municipal Street Lighting	41	0.00%	0	2,786,748
10	Traffic Control Lighting	42	14.85%	23,788	183,979
11	<i>Total Idaho Rates</i>			76,913,613	850,866,021
<u>Special Contracts</u>					
12	Micron	26	14.85%	2,403,671	18,590,005
13	Simplot	29	14.85%	875,006	6,767,304
14	DOE/INL	30	14.85%	1,137,716	8,799,100
15	Hoku - Block 1 Charges Only	32	0.00%	0	24,204,343
16	Hoku - Block 2 Charges Only	32	14.78%	1,046,712	8,130,719
17	<i>Total Specials</i>			5,463,104	66,491,471
18	Total Idaho Retail Sales		9.87%	82,376,717	917,357,492
19	Revenue Requirement Shortfall (Including Hoku)				251,528

Idaho Power Company  
 Before the Idaho Public Utilities Commission  
 Revenue Allocation Summary  
 12 Months Ending December 31, 2011  
 Final Revenue Allocation

Line No.	Tariff Description	Rate Schedule No.	Final Percent Change	Final Revenue Change	Final Revenue Allocation	Average Mills per kWh	Cost of Service Index
<u>Uniform Tariff Schedules</u>							
1	Residential Service	1,3,4,5	8.83%	33,514,076	412,939,501	82.41	103%
2	Small General Service	7	14.85%	2,132,579	16,493,381	110.73	102%
3	Large General Service	9P, 9T	14.85%	2,746,203	21,239,152	52.83	100%
4	Large General Service	9S	6.46%	11,028,130	181,624,927	58.78	102%
5	Dusk/Dawn Lighting	15	0.00%	0	1,128,744	172.01	216%
6	Large Power Service	19S, 19P, 19T	14.84%	12,298,268	95,170,378	46.64	103%
7	Irrigation Service	24	14.85%	15,305,379	118,371,905	70.47	93%
8	Unmetered Service	40	10.56%	112,159	1,174,275	73.39	103%
9	Municipal Street Lighting	41	0.00%	0	2,786,748	121.06	132%
10	Traffic Control Lighting	42	14.85%	23,788	183,979	52.91	66%
11	<u>Total Idaho Rates</u>			77,160,582	851,112,990	68.52	
<u>Special Contracts</u>							
12	Micron	26	14.85%	2,403,671	18,590,005	40.01	91%
13	Simplot	29	14.85%	875,006	6,767,304	37.44	93%
14	DOE/INL	30	14.85%	1,137,716	8,799,100	37.43	91%
15	Hoku - Block 1 Charges Only	32	0.00%	0	24,204,343	65.42	NA
16	Hoku - Block 2 Charges Only	32	14.84%	1,051,271	8,135,278	41.27	NA
17	<u>Total Specials</u>			5,467,663	66,496,030	45.93	
18	Total Idaho Retail Sales		9.90%	82,628,245	917,609,020	66.16	
19	Revenue Requirement Shortfall (Including Hoku)			0	0		

RECEIVED

2011 JUN -1 PM 2:47

IDAHO PUBLIC  
UTILITIES COMMISSION

**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION**

**CASE NO. IPC-E-11-08**

**IDAHO POWER COMPANY**

**LARKIN, DI  
TESTIMONY**

**EXHIBIT NO. 39**

**IDAHO POWER COMPANY**  
**Development of Load Change Adjustment Rate**

**Table I**  
**Derivation of Energy-Related Generation Function Revenue Requirement**

	A	B	C	D	E	F
Source	Rate Base (1) Ex. 32, L. 12	Expenses Ex 32, L. 72 & 114	Income Tax Table II, Col. E	A&G Expense Exclusion See Note 2	Other Revenue See Note 3	Subsidiary Income Ex. 35, L. 35
Generation Function Energy-Related	489,851,867	376,827,588	1,270,160	20,638,607	112,151,122	6,323,218

	G	H	I	J	K
Source	Current Return A x 6.034% (4)	Desired Return A x 8.170% (5)	Revenue Short-Fall H-G	Tax Gross-Up I x 1.642 - I	Total Revenue Requirement B+C-D-E-F+H+J
Generation Function Energy-Related	29,557,756	40,020,898	10,463,142	6,717,337	\$285,723,035

**Notes:**

- (1) Classified as energy-related based on an Idaho jurisdictional load factor of 53.88%
- (2) Exhibit 31, Lines 480-540. The portion of the overall A&G exclusion associated with the energy-related generation function
- (3) Exhibit 32, Line 132, plus Hoku first block energy sales revenues, Exhibit 35, Line 14
- (4) Exhibit 35, Line 38
- (5) Exhibit 35, Line 43

**IDAHO POWER COMPANY**  
**Development of Load Change Adjustment Rate**  
**Table II**  
**Allocation of Income Taxes to Energy-Related Generation Function**

	A	B	C	D	E
	Energy-Related Generation Function				
	Total Federal Income Tax	Total State Income Tax	Function Rate Base	Total Rate Base	Allocated Income Taxes
Source	Ex 35, L. 28	Ex 35, L. 29	Ex. 32, L. 12	Ex. 32, L. 60	(A+B) x (C+D)
Generation Function Energy-Related	2,251,144	3,857,598	489,851,867	2,355,906,412	1,270,160

**IDAHO POWER COMPANY**  
**Development of Load Change Adjustment Rate**  
**Table III**  
**Final Rate Determination**

	A	B	C
Energy-Related Generation Function Revenue Requirement Table I, Col. K	\$285,723,035	2011 Test Year Idaho Jurisdictional Load at Generation Level (MWh) Ex. 37, L. 106	Modified Load Change Adjustment Rate (\$/MWh) A + B
Source			
Generation Function Energy-Related	\$285,723,035	14,822,063	\$19.28